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A SKETCH OF THE

REVENUE AND FINANCES

OF

IRELAND

AND OF THE

APPROPRIATED FUNDS, LOANS

AND

DEBT OF THE NATION

FROM THEIR COMMENCEMENT:

WITH

ABSTRACTS OF THE PRINCIPAL HEADS OF RECEIPT AND EXPENDITURE

FOR SIXTY YEARS

AND THE

VARIOUS SUPPLIES SINCE THE REVOLUTION.

THE WHOLE ILLUSTRATED WITH CHARTS.

By R. V. CLARENDRON.

Printed for W. LOWNDES and J. DEBRETT, LONDON; and
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MDCCXCI.



P R E F A C E.

AT a period when every branch of Political Knowledge is so extensively cultivated, it can hardly be deemed improper to introduce *A Sketch of the Revenue, and Finances, of a Nation*, which, however intimately connected with Great Britain, have not in any Publication extant, been satisfactorily discussed.

HARDING DEC 16 1900 LIBRARY SETS

The Materials from whence the following Work has been formed, were collected near seven years ago, and only reduced into form shortly after the first agitation of the Commercial Propositions in 1785. At that time, such frequent mis-statings appeared in the Public Prints, upon the subject of the Income, and Expenditure of Ireland, that it induced the Editor of the following sheets to digest the various abstracts he had made from the Journals of Parliament, and other Public Documents of that Kingdom.

For a good deal of the first part of the present Work, he was much indebted to the Treatise on the Revenue, and Exchequer of Ireland, printed in 1776, by G. E. Howard, Esq. Indeed, had that Publication been more confined to Financial Statements, and not abounding so much with legal opinions, and precedents of various forms peculiar to the Irish Exchequer, (which nearly fill the second volume) the present compilation must have had less pretension to appear: But even that Work is now difficult to be met with.

The settlement of the Constitution of Ireland, and the rank which she has so justly obtained in the scale of European nations, independent of her close connexion with Great-Britain, must render the knowledge of her Revenue, and Finances, much more interesting and important at this, than at any former period. This Sketch, as originally drawn up, carried the Statement of the Accounts only as far as Lady-Day 1785: In that state it was submitted to the perusal of several Friends, who from situation, or habits of study, were most intimately acquainted with the subject.

Their favourable opinions, and encouragement, nearly led the Author to give it to the Public at that time, had not the first part of that very esteemed Work, "The History of the Public Revenue of the British Empire," accidentally fallen into his hands. As the Author of that History intimated a design in the pursuit and completion of his Work, of giving an account of the Irish Revenue, the Editor of the ensuing Sketch most readily abandoned all ideas of Publication, upon a subject, which with real pleasure he observed, had fallen into such able hands. For his own satisfaction, however, he continued, Session by Session, a Statement of the Revenue, and Expenses, according to the various accounts laid before Parliament; and made such other additions as naturally arose out of the subject.

Upon perusing the Advertisement prefixed to the third part of "The History of the Public Revenue," he observed with some concern, an apology for relinquishing the idea of giving an account of the Irish Revenue. The Author there says, "It was intended to add a Chapter on the Revenue of Ireland, and another upon the Political Circumstances of that Nation; but the former was found to be too

"extensive a subject for a single Chapter, and the latter could not be entered into with any prospect of success."—The subject being thus in a manner abandoned, by the hand from whom it was anxiously expected, the Author of this Sketch resumed his intention of giving it to the Public, and made a revision of the whole.

He is aware that inaccuracies, and defects may be discovered in the ensuing Work, by many, who, from official situation, are enabled to resort to materials utterly placed beyond his reach: But when it is considered, that he was unassisted by any official Statements, except those laid before Parliament, and which he examined and comprehended as faithfully as his ability permitted, he trusts that he will not be charged on account of imperfections which he could not avoid. It is probable, that, in the following Sketch, aiming at giving only such information as appeared absolutely material, and endeavouring to complete the subject as much as possible, he may not have furnished particulars as minute, and detailed, as some Readers would wish; but as his desire throughout the whole, was to avoid every thing which might appear redundant, he hopes that intention will excuse any appearance of omission. In some instances, in order to mark alterations of duty, however trifling, or bring different heads into an immediate view, it has been necessary to repeat articles almost in the same words.

The present Publication may, perhaps, be more properly considered as a Collection and Digest of various Financial Statements, which, while it aims at giving a Sketch of the Irish Revenue, may furnish a number of materials for an able pen to form an extensive history of the subject.

N. B. Since this Work has been at Press, the Right Honourable Sir Henry Cavendish has favoured the Public with his statements, made from the Public Accounts of Ireland; which as they enter into the detail of the various heads of Receipt, and Expenditure, may be consulted to advantage, along with this Publication.

E R R A T A.

Page 4, dele † after $41,000l.$ in line 14, and place it in line 17, between *declaration, and extant.*

- 34, l. 27, for “new material,” read, “*raw* material.”
- 7, marginal notes transposed, 1st for 2d, and *vice versa.*
- 10, l. 12, “omissions had been,” read, “omissions *which had been.*”
- 49, note, l. 2. between “of and 1787,” insert “18 June.”
- 74, l. 9. “of the Government,” read, “of Government.”
- 76, l. 14, for “*light* duties,” read “*high* duties.”
- 96. The figures of the particulars of the income should be within, and not under the preceding column of figures, and as the addition of the whole (6,695,039) should be at the end of the line, and placed directly under 6,814.253, so that nothing should appear between them to intercept the subtraction.

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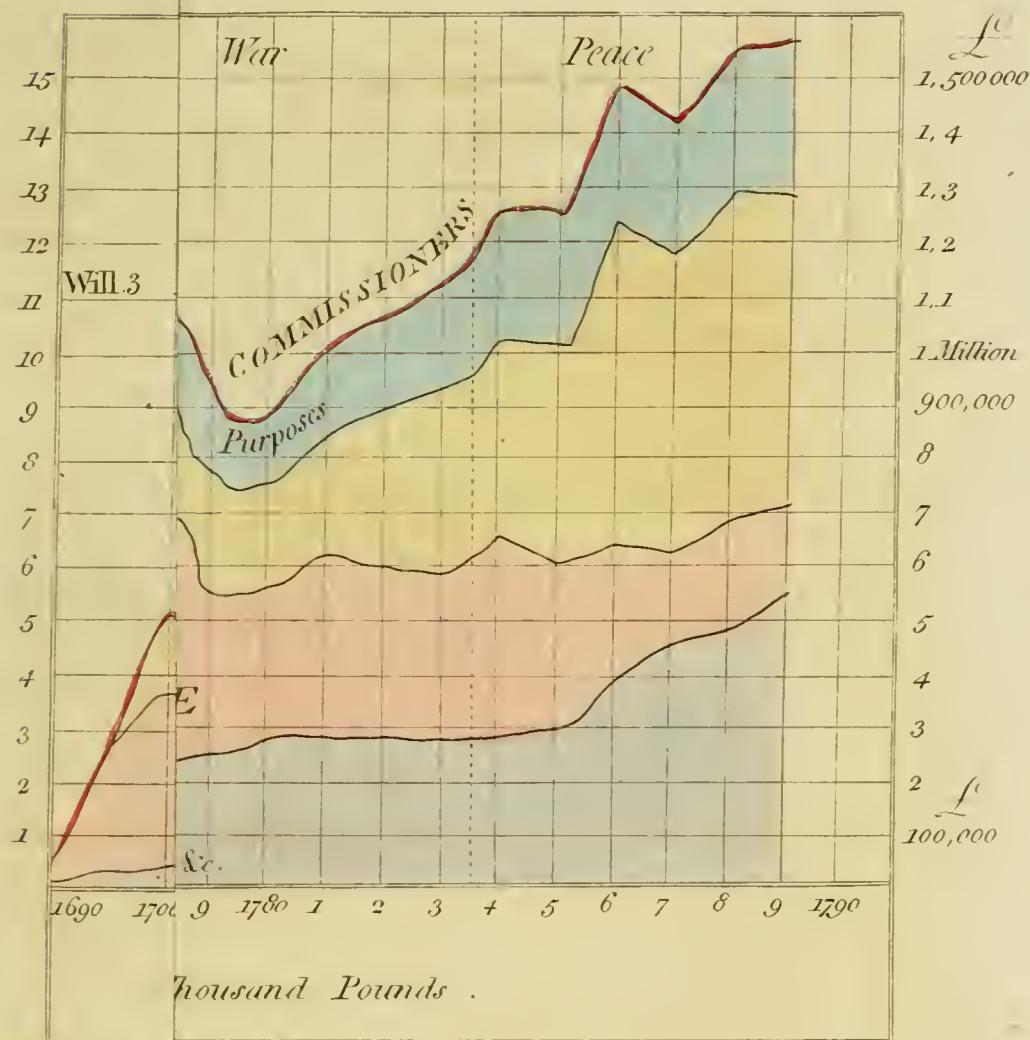
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CUSTOMS & EXCISE.



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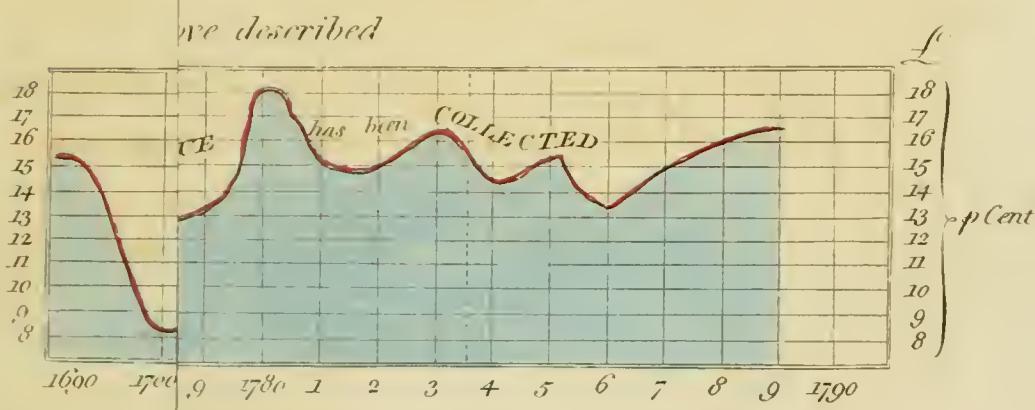
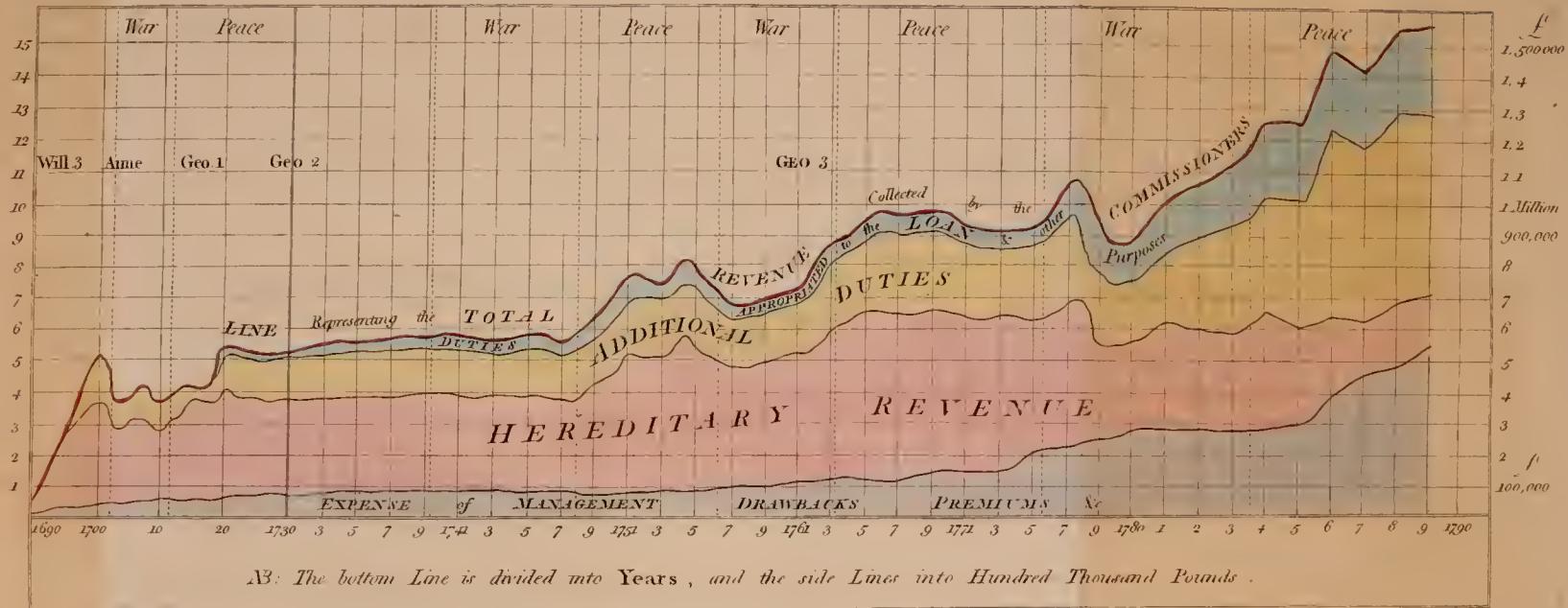


CHART of the REVENUE Collected by the Commissioners of CUSTOMS & EXCISE.



A Table shewing the RATE p Centum of the Collection of the Revenues above described

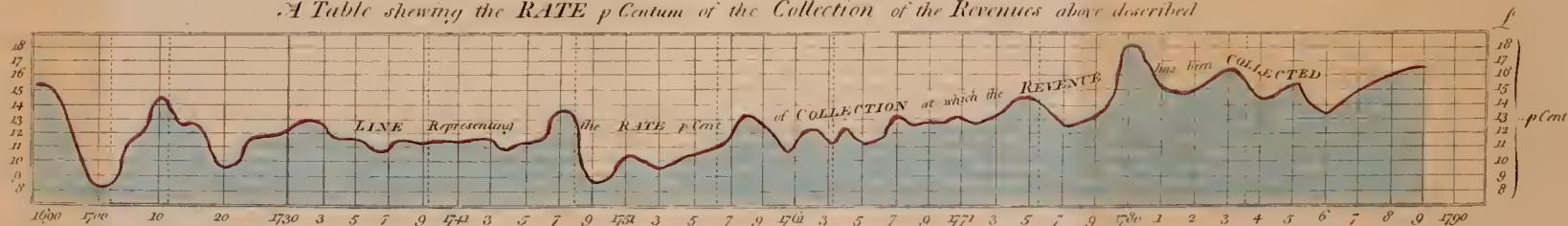
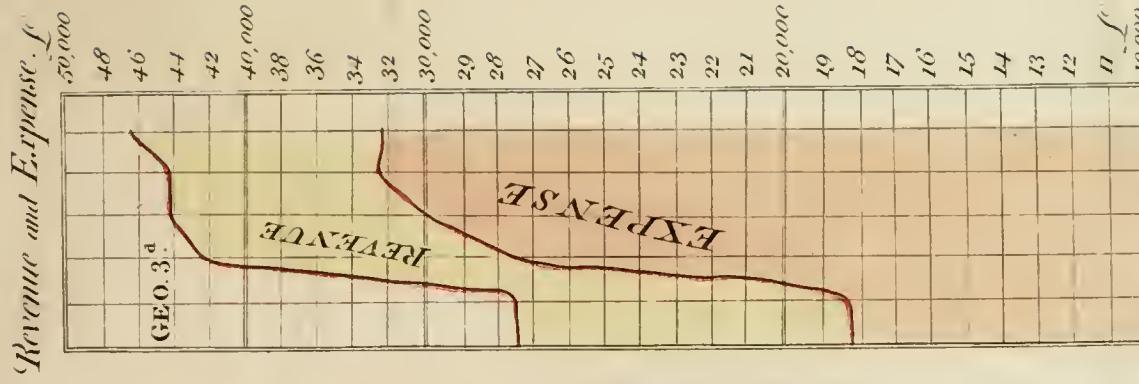
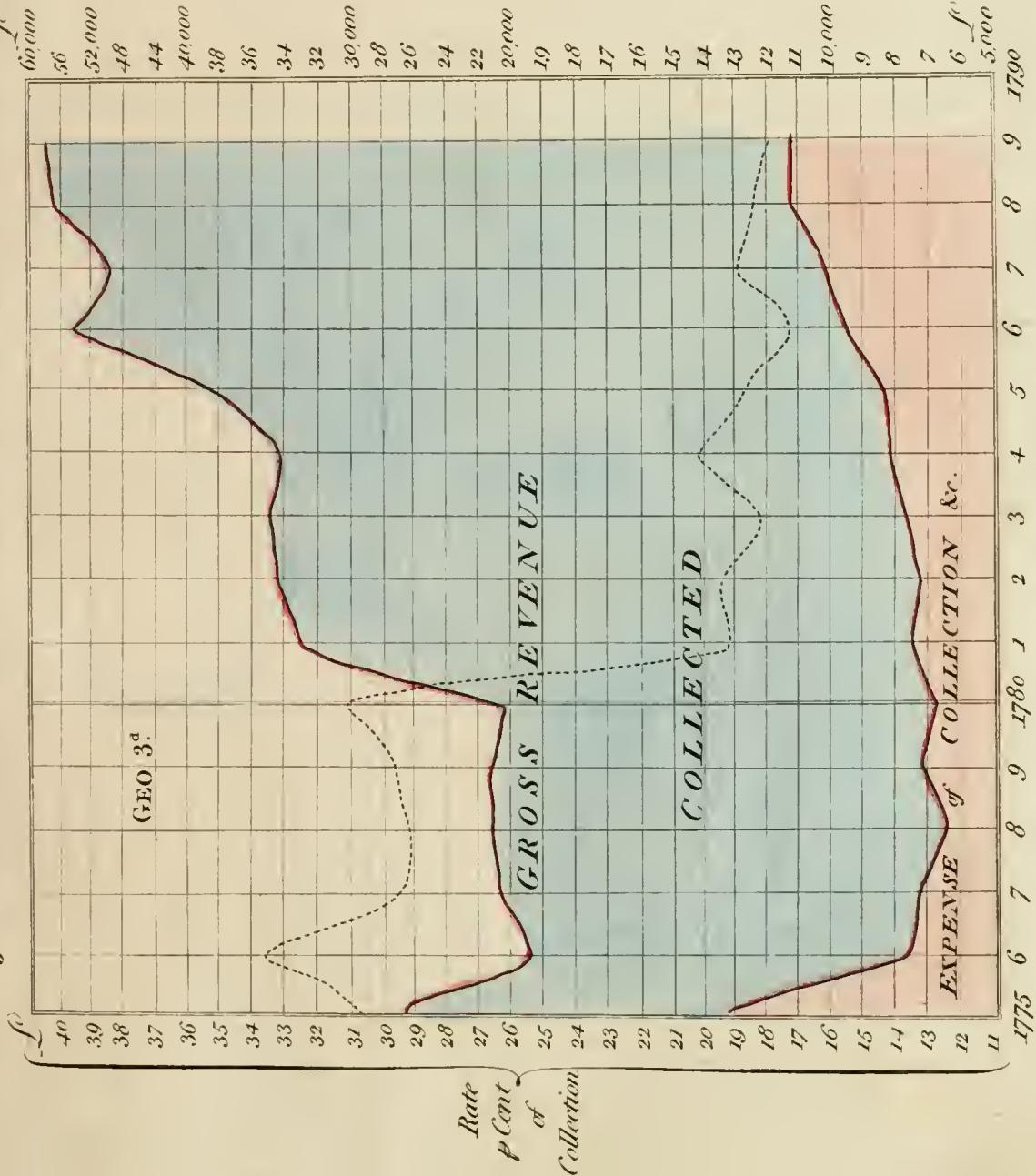


Chart of the REVENUE collected by the Commiss^r of Stamp Duties.

POST-OFFICE.



N.B. The figures to the Right denote the amount to which the Revenue, and Expenses are, Those on the Left, the Rate of Cent at which the Revenue was Collected, described by the Dotted Line.

(part of 1785) 6 7 8 9 1790

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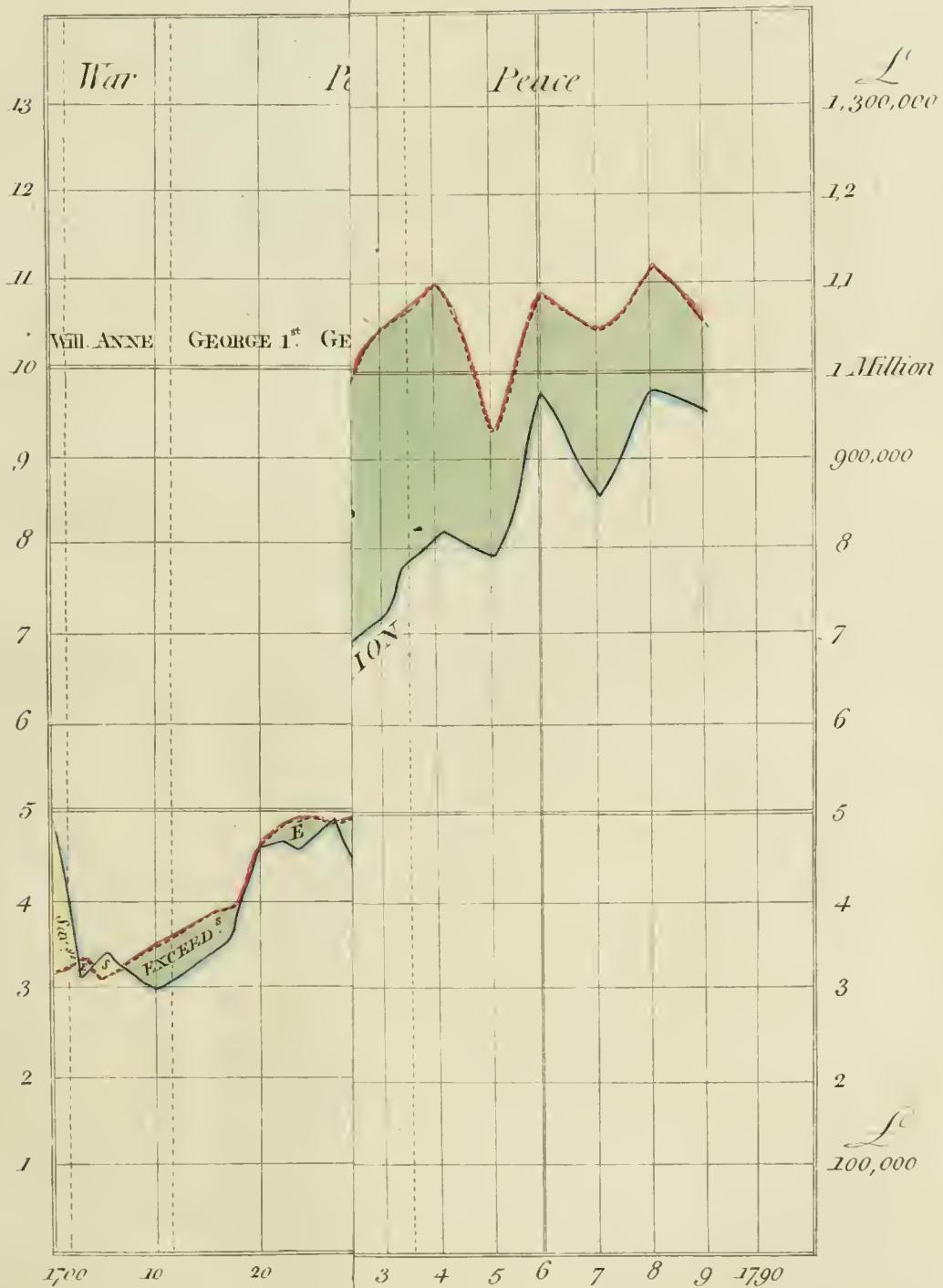
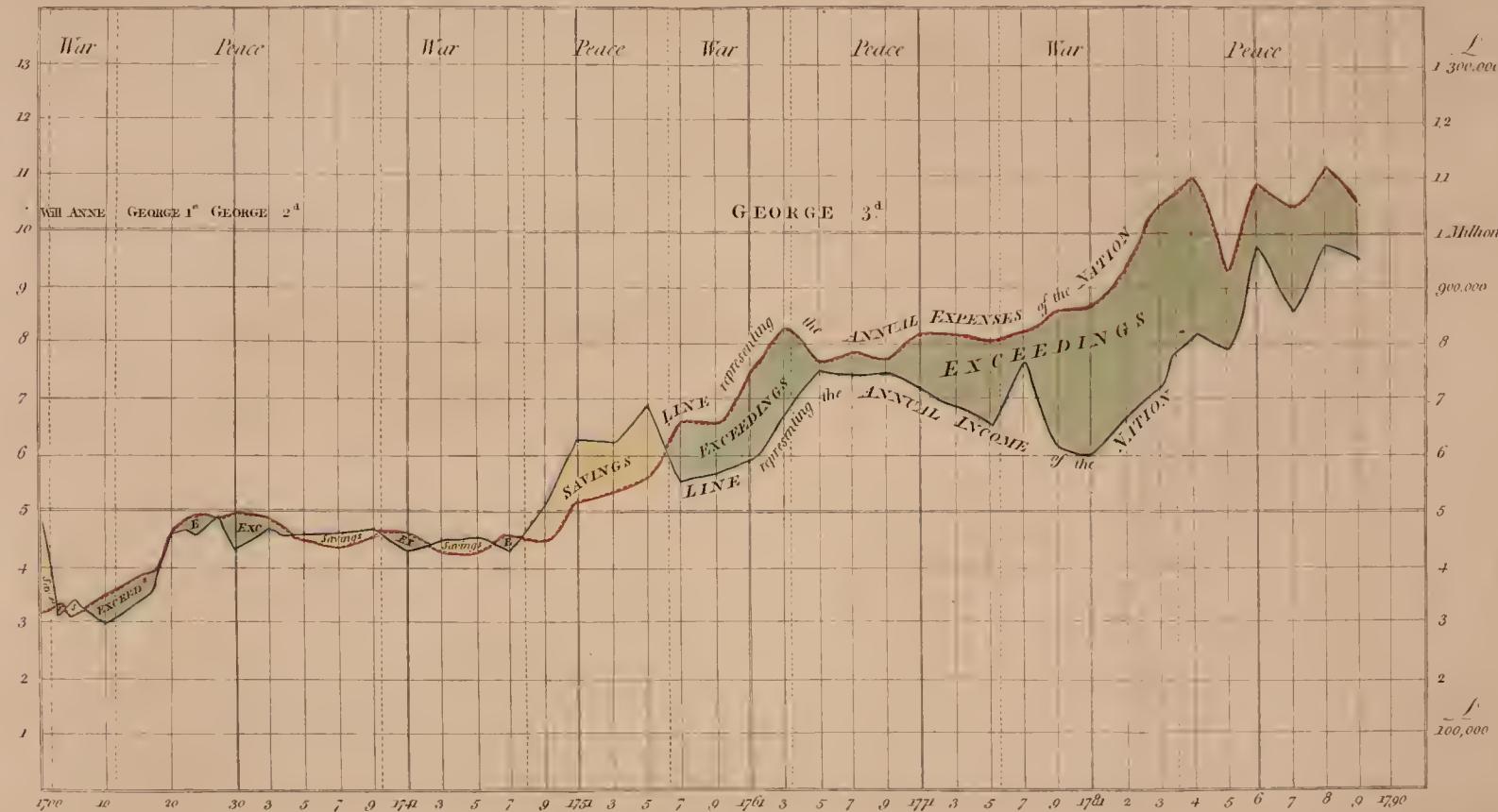
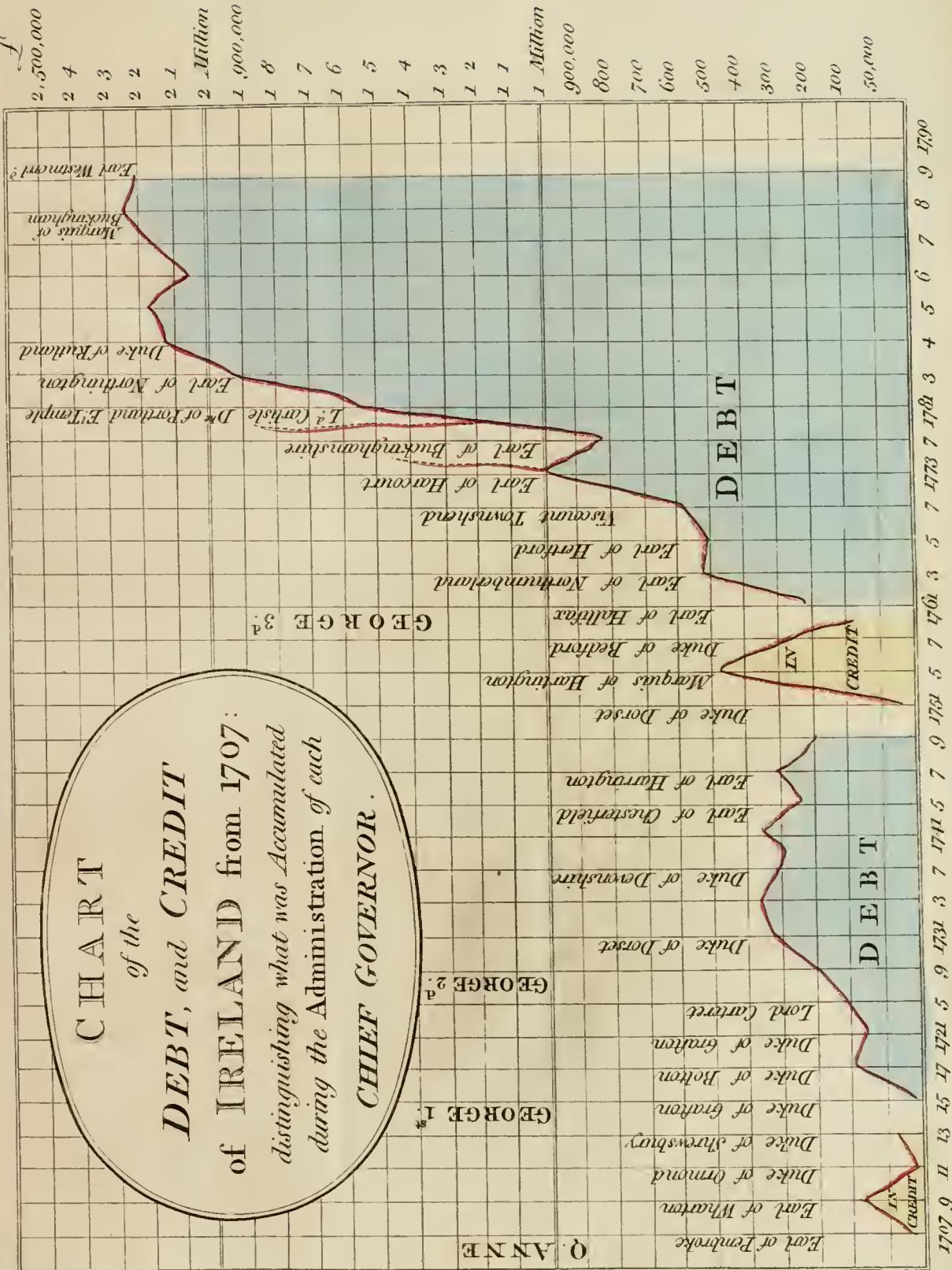


Chart of the REVENUE and EXPENSES of Ireland.



37. The Space between the dotted lines distinguish the periods of War and Peace.

CHART
of the
DEBT, and CREDIT
of IRELAND from 1707:
*distinguishing what was Accumulated
during the Administration of each
CHIEF GOVERNOR.*



A

S K E T C H

OF

THE REVENUE

AND

FINANCES OF IRELAND.

IN treating of the Modern Revenue of Ireland, there can be but little occasion to notice the objects that anciently contributed to the treasury of it's kings; no vestige of them remaining in the Fiscal Code of the present day. Unavailing indeed, must the investigation of the antiquarian prove, who should aim at discovering any thing like the public contributions of the seventeenth, and eighteenth centuries, in the history of a people destitute of trade, unacquainted with mechanic arts, and whose supreme monarch received cattle, and the crude materials necessary for clothing, as the tribute of his dependants.

This is to be understood of the Aborigines Irish, for at the coming over of Henry II. and during a series of years antecedent, the principal sea ports were in possession of the Danes, or their descendants; who like all the maritime nations of the north possessed along with a spirit of enterprise and industry, a knowledge of commerce, and manufactures; with them a revenue was furnished by imposts on their exports, imports, &c. Many of their coins still to be found, afford sufficient proof of their knowledge of that great medium of trade—*money*.

The revenue derived by the first English sovereigns was very inconsiderable, arising only from the subjects within the narrow limits of

B the

A SKETCH OF THE REVENUE

the pale, and consisted of various branches analogous to those which composed the English revenue at that time, viz.

- 1st. Ancient Demesne Lands.
- 2^d. Vacant Bishoprics, Abbies, and Priories.
- 3^d. Yearly Terms of Counties, Towns and Boroughs.
- 4th. Prizes, and Customs for Duties on Merchandise,
imported and exported, and Duties on Vef-
fels trading from place to place — (See p. 12)
- 5th. Wardship, Marriage, Relief, and other profits
arising from the Feudal Tenures — — — (p. 17)
- 6th. Prizes, Purveyance, and Pre-emption — — (p. 18)
- 7th. Fines, Amerciaments, and Oblata — — — — (p. 21)

Of these, but a very small remnant enter into the modern revenue of Ireland. Besides the foregoing, the crown received emolument from other taxes, of which at present we have little or no account. These were often levied by the sole prerogative of the sovereign, and in general on occasions of emergency or danger: as Aids, Scutage, or Escuage, Hydage and Carucage. The Scutage appears to have been established in the reign of Henry II. the first English sovereign connected with Ireland, and fixed at 20*s.* for each knight's fee, but was afterwards generally received at the rate of two marks, or 1*l.* 6*s.* 8*d.**

Henry made grants of lands to many of his followers, subject to imposts necessary to the maintainance of his authority, and their protection. The Escuage was put in charge with the Exchequer, 18 Hen. II. being two years after the descent of the English, and several persons appear charged under the title, “*De scutagio militum, qui nec abierunt in Hyberniam, nec milites, nec denarios illuc miserunt.*”†

Hydage was an impost upon land—the hide being considered such a quantity of land as was sufficient to keep a plough going throughout the year.

* Madox Hist. and Antiq. of Exchequer, v. 1. 624.

+ Ibidem, 629—658.

Carucage

Carucage, a similar impost upon land in carucates, or quantities of one hundred acres.

Although the footing which Henry had gained in Ireland was purchased at so little bloodshed, and expence, the continuance of his very limited dominion was afterwards exceedingly burdensome to him, and several of his successors. For more than four hundred years the English tenure was so precarious in Ireland, that far from deriving the advantages, which in a settled state, it must be so capable of affording to England, it was in general a source of expence for preserving even an acknowledgment of English authority.

The revenue raised upon the subjects within the pale was consumed in their ordinary defence, and when any ambitious or enterprizing chieftain made head against the English government, it became necessary to furnish supplies and remittances from England to repel the attack.

To the time of Henry VII. the revenue of which we have any accounts, seldom exceeded 5000*l.* a year. In the reign of his granddaughter Mary we find a new source of revenue, which might have furnished an incentive to national industry much sooner than it took place: this was a tribute paid by Philip of Spain for allowing his subjects to fish on the north coast of Ireland, having in 1553 obtained the Queen's license for that purpose for 21 years, paying 1000*l.* yearly for the same; and which appears to have been brought into the Exchequer of Ireland.*

In the reign of Elizabeth, Ireland became an object of prodigious expence to England; insomuch, that the charge of the first 15 years amounted to 490,779*l.* 7*s.* 6*d.* while the whole produce of the Irish revenue for the same period was but 120,000*l.* or 8000*l.* per annum.†

The subsidies granted by the parliament of Ireland in aid of the settled duties &c. from the reign of Henry VII. consisted of a land-tax of

* See Burroughs's *Treatise of the Sovereignty of the British Seas*, p. 80.

† See Sir James Ware's *History*.

A SKETCH OF THE REVENUE

13s. 6d. upon every plow land occupied, and manured within Ireland. This was the customary rate 'till the 11th James I. when, the method of taxing individuals for their reputed estates was settled at the rate of 4s. in the pound upon land, and 2s. 8d. in the pound upon goods.

A Subsidy upon the Temporality was generally granted for 40, 41, or 45,000l.* The amount of those upon the clergy do not appear from the journals of parliament, being given in their convocation. In the reign of James I. the Alnage duties were first introduced into Ireland, but we have no account of their produce: they were afterwards settled by parliament at the Restoration.

During the government of Lord Strafford there was raised no less a sum than 578,000l. by Subsidies, being four of 40, two of 45, and eight of 41,000l.†

(N. B. In rating the Subsidies aliens were taxed double.)

The unfortunate Charles had the temerity to increase the impost of subsidy by his simple ordinance, as appears from a declaration extant in

* The arrangement of the Subsidies was made by the Lord Lieutenant and Council and confirmed by a vote of the House of Commons. The distribution of these granted in 1634 upon the several provinces were as follows, viz.

Leinster	—	—	£13,000
Ulster	—	—	10,000
Munster	—	—	11,200
Connaught	—	—	6,800
			£41,000

In this we may observe that regard was had to property rather than extent; for Connaught though nearly as large as Leinster pays but about half as much, and Ulster, which was a good deal larger, pays only ten-thirteenths of Leinster. This will give a pretty accurate notion of the value of property in the different provinces at that time.

† Rymer's *Fœdera*, v. 18, p. 920. The articles are pilchards, herrings, salmon, butter, salt-provisions, sheep, and calves skins, hides, candles, iron, wool, yarn, *rugs*, *blankets*, wax, goat, and deer skins, live bulls, oxen, cows, horses, *pipe staves*, *corn*, and *grain* of all kinds—No pipe staves, or wool, and sheep skins with the wool to be imported from Ireland, *without licence*, and merchant strangers to pay one fourth more than natives at such exportation.—Vide orig.

Rymer,

Rymer, laying a higher imposition or increase of Subsidy in Ireland upon the export of goods therein specified, except to England.*

From the distracted state of government which prevailed from 1641 till the settlement under Cromwell, no estimate can be formed of the various taxes, or even an enumeration of the objects which composed them.

However we find in the valuable collection of state-papers left by Secretary Thurloe, “ An estimate of the Revenue, and Expense of “ Ireland in 1657—as follows :

“ The revenue of Ireland for the two years }		£.	s.	d.
ending 1st. Nov. 1657	—	—	137,588	13 3
For one year	—	—	68,779	6 7½
“ Expense for said two years	—	—	142,509	11 0
For one year	—	—	71,254	15 6
“ The expence more than the revenue	—	—	4,959	17 9

The authenticity of this document will be sufficient apology for its insertion here. By the same paper it appears that the Scotch revenue amounted but to 37,690*l.* 19*s.* being somewhat less than one half of the sum produced by Ireland.†

Immediately

* Anciently the Subsidy in England amounted to no more than 70,000*l.* at the rate of 4*d.* in the pound on lands, and 2*s.* 6*d.* upon goods—according to Sir Ed. Coke, 4 Inst. 33. By the same author a Subsidy of the Clergy at 4*d.* in the pound on lands produced but 20,000*l.* *Ibidem.*

† This circumstance seems more worthy of observation, as corresponding with the proportion of revenue in those two countries at the present day. The nett amount of the revenue of Ireland for the year ending Lady-day, 1788, after deducting the various expences of management, drawbacks, bounties, &c. being 1,176,561*l.* 14*s.* 10*½d.* and the nett produce of the Scotch revenue in 1788, according to the statement of Sir J. Sinclair, 630,770*l.* So that Scotland

A SKETCH OF THE REVENUE

Immediately upon the Restoration, the various duties, &c. “*levied* “*by the late usurped powers,*” were ordered to be continued, ‘till a settlement should be made by parliament.

Some temporary imposts took place, unnecessary to be noticed here, as they all ceased upon the establishment of the Hereditary Revenue, of which we shall now enter upon the sketch.

Scotland seems out to have raised her ancient proportion, notwithstanding all the declamation about her increase of taxes by the union with England. A period from whence the must date her present commercial greatness—while Ireland, raising a revenue proportionably higher, is excluded from the benefits of the British markets.

OF THE

IRISH REVENUE.

THE Public Revenue of Ireland consists of the following branches, *Hereditary Revenue* ~~Revenue in general~~, viz.—The *Hereditary Revenue*, granted chiefly on the Restoration of Charles II.—*Additional-duties*, granted shortly after the Revolution. *Appropriated-duties*, laid on at different periods. *Stamp-duties*, granted in 1773, and the *Revenue of the Post-office*, established in 1783.

The Hereditary Revenue is made up of the ancient patrimony of the crown, payable by prescription or custom, sanctioned by common law; as the Crown-rents, Port-corn, and Composition-rents, Prizage, Light-house Duties, and the Casual Revenue; or by duties, and taxes granted to Charles II. and his successors, by parliament, in exchange for branches of the inherent revenue of the crown that were found grievous to the subject, as Wardship, Feudal Tenures, &c. or in return for forfeitures, which arose to the crown, and were constitutionally applicable to public service. Those upon the Restoration were very extensive, but so great was the contention from the variety of interests that had claims upon the crown, and such the distracted state of the property of the kingdom, that Charles as a foundation for the settlement of Ireland, and with a view to obtain a large permanent revenue, agreed to resign all his forfeitures; in consequence of which, he *received*

A SKETCH OF THE REVENUE

Rise of it.

Articles now
composing it

received a confirmation, and enlargement of the duties of Tonnage and Poundage, which had been originally settled in 1500 by 15 Henry VII. and of various others; the whole coming under the heads of Customs Inwards, and Outwards, Inland and Imported Excise; Fines, Seizures and Forfeitures, Licenses for selling beer, ale, and strong waters, Quit-rents, and Hearth-money.

The Hereditary Revenue produced at a medium for the	£.
twelve years ending Lady-day, 1773, near	640,000
For the twelve years ending Lady-day, 1785, little	
more than	625,000
And for the four years ending Lady-day, 1789	665,111

From this general view of the Hereditary Revenue, let us proceed to a particular account of the various heads of which it is composed.

KING's RENTS.

The King's Rents are of four kinds, viz. Crown, Port-corn, Composition, and Quit-rents.

Crown-rents

Rise of.

Crown-rents are those reserved upon the crown granting away any of its demesne lands, and lands of inheritance. They arise at present, principally from the grants made of lands, &c. formerly belonging to religious houses dissolved upon the Reformation, and which by 28 Henry VIII. c. 16, and 33 Henry VIII. c. 5, were, with all their possessions and appendages, vested in the king, his heirs, and successors. Others were reserved out of the grants of the six escheated counties of Ulster, which were forfeited on the rebellion of the noted Earl of Tyrone, and his adherents. They were planted by * James I. after a

* This plantation was made use of as a pretext by James for raising 200,000*l.* without any application to parliament, by instituting the hereditary honour of baronetage; upon which he created two hundred, each of whom paid 1000*l.* to the king for that honour. It was said to be a scheme devised by his treasurer, Cecil Earl of Salisbury.

plan of Chancellor Bacon, improved by the then Lord Deputy Chichester, by which the lands were divided into three portions; first those of two thousand acres held in capite, second, of fifteen hundred held by knight's service, and third, of one thousand held in common socage; and there was reserved to the king for every thousand acres $5l. 6s. 8d.$ for what was planted by British tenants, $8l.$ from those planted with Irish, who were to erect buildings, and $10l. 13s. 4d.$ from such as were planted by natives who were not obliged to build. There are other Crown-rents which are reserved upon all grants from the crown of fairs, markets, ferries, and fisheries.

Reservation.

The whole amount of the Crown-rents is about $14,800l.$ per annum.

Port-corn-rents, were formerly paid by the tenants of monasteries, abbeys, &c. generally in kind; and in most grants made by the crown after the dissolution of the religious houses, reservation is made of those rents, as well as the crown rent, or that which was paid in money. They were given to the Lord Lieutenant, and other state officers, and they are reserved to them by the act of settlement: but by a king's letter of April 20, 1763, the Port-corn-rents accruing to the Chief Governor are ordered to be paid to the Commissioners of the Revenue for the use of the crown, in future.

They amount but to about $400l.$ yearly.

Produce.

Port-corn

rents.

Composition-rents were those reserved to the crown by a composition made between Queen Elizabeth and the lords and chieftains of *Connaught*, in lieu of the cesses of imprests, and quarterage of soldiers. A great part of the lands in the provinces of Connaught and Munster being held by Irish custom, and not by tenures, agreeable to the English laws, were in time of peace subject to whatever impositions the rapacity of a military governor thought fit to exact; and in war, liable to all the havoc made by the free quartering a licentious soldiery. To obtain a better settlement of those parts, the lords, and owners of lands petitioned the Queen to accept a surrender of them, with a view to their being granted to them again, and held of the Queen, and her successors, by such tenures, rents, and conditions as should be judged proper.

Amount.

Composition

rents.

Rise of.

A SKETCH OF THE REVENUE

Patents
by Elizabeth

Further
Grants.

Advantages
taken by
James I.

Continued
by Charles.

Ld Strafford's
oppressive
proceedings

and Star-
Chamber
Fines &c.

Pursuant to this, an act passed (12 Elizabeth) enabling the crown to make out to such persons as should surrender their lands so held by Irish custom, patents thereof with reservation of rents, and services: And afterwards by the 27 Elizabeth, a commission issued, empowering the governor of Connaught, and others to make the composition, which was fixed at 10s. for every quarter of a town-land in that province, together with certain services.

Some errors, and defects having arisen in those agreements, James I. in July 1615, issued his commission of grace for supply thereof: but towards the conclusion of his reign, having conceived a design of planting this province, in a manner similar to his favourite one of *Ulster*, he was disposed to take advantage of some omissions ^{which} had been discovered, by the proprietors not having taken out, or enrolled their patents pursuant to agreement: defects which chiefly arose from the neglect of the crown-officers, they having been paid for them. His death however prevented his succeeding, and his son Charles set on foot a new treaty of agreement between him and the patentees; by which he raised as fines 120,000*l.* for permitting them to enroll the surrenders, and patents, which were promised to be confirmed by act of parliament.

Lord Strafford, ever anxious to seize on any opportunity of adding to the revenue of his master, however censurable the means, availed himself of further omissions, which either the indolent temper of the proprietors, or fraud of the public officers still left open to him. He ransacked old records for the crown's title; this he submitted to a jury, who in case of not finding it as expected, were cited to the Castle or Star-chamber, and there fined enormously. Strafford exulted highly in a letter to Charles of the policy of this scheme, as it must at all events be productive to the Exchequer; for if the crown's title was found, the land would not be restored without a very heavy fine, and if the jurors refused finding the title, the excessive Star-chamber fines upon them must swell the revenue.* This proceeding may be said to be the beginning of that train, which drew on the destruction of the Lord

* Vide Strafford's Letters—Also Leland's History of Ireland, vol. 3, p. 32.

Deputy,

Deputy, and tended not a little to render Charles I. odious ; being one of the principal grievances which the Irish urged in excuse for the rebellion of 1641. However, after various struggles, the compositions were confirmed by act of parliament. Those rents were then a very considerable, and productive branch of the revenue : but the subsequent troubles, and the extensive forfeitures consequent thereof, which were confirmed by the act of settlement at the Restoration, whereby the *Quit-rents* were established in lieu of all reservations to the crown, sunk the Composition-rents so much, that they now produce little more than 1000*l.* a year.

Excuse for
the Irish
Rebellion.

Product of
Composition
Rents.

N. B. The Composition-rents are in charge in the king's rent-roll in the following manner viz.

“ For every quarter part of a town-land — 10*s.*

“ For every cartron — — — — 2*s. 6d.*

but it is not precisely determined, what number of acres these denominations contain.

Quit-rents arose from the forfeitures after the rebellion of 1641, Quit-rents
rise of and were fixed by the acts of settlement (14 Car. II. sess. 4. c. 2) and of explanation (17 and 18 Car. II. sess. 5. c. 2.)—They were reserved acreably, upon all the estates forfeited by that rebellion, and granted by the crown to adventurers, soldiers, and holders of debentures ; and also, out of such lands as having been seized from, were afterwards restored to innocent papists pursuant to the decrees of the Court of Claims, &c. or upon lands given to them and others, as reprisals for estates retained.

Those rents were rated as follows, for every acre

Rate fixed at

In Leinster	— —	3 <i>d.</i>
Munster	— —	2 <i>1</i> / <i>4</i>
Ulster	— —	2
Connaught	— —	1 <i>1</i> / <i>2</i>

The *Quit-rents* annually amount to about 50,840*l.* and the four several species of King's-rents before mentioned, produced for the year

A SKETCH OF THE REVENUE

Reduced ending at Lady-day 1785—65,791*l.* 4*s.* 7*d.* and for the year ending at Lady-day 1789—64,724*l.* 5*s.* 8*d.*

Net alienable. By the act of resumption (11 William III. Eng.) the Crown-rents, Quit-rents, and Chieftains are made unalienable; and it is thereby enacted, that they should for ever be, and remain for the support, and maintenance of the government of the kingdom.*

CUSTOMS AND EXCISE.

Customs. *Customs* are the duties of Tonnage, and Poundage upon goods imported, and of Poundage upon goods exported.

Poundage. *Poundage* is the most ancient duty for which we find any parliamentary record. It was payable to the crown upon all merchandizes imported into, or exported out of the kingdom to be sold, except *wines*, and *oils*, which pay custom by way of Tonnage.

First Grant of it. In England it was granted by parliament as far back as in 1373—47 Edward III.—but the first account we have of it in Ireland is that mentioned by Sir John Davies,† who says it was granted to Henry VII. in the 10th year of his reign for five years; of this however we have no further authority, the act not appearing in the statute book: ‡ but

* “This act expressly declares, that these rents shall for ever hereafter remain, and be for the support, and maintainance of the government of Ireland; and that all *pensions* since the 13th February 1688 charged, is hereafter to be charged thereon, *shall be void.*”

† Sir John Davies in his Reports gives the following account of it. An act was made in the 14th Ed. IV. erecting a military corporation called the Fraternity of St. George, and granting to them, and their successors, a duty of twelve pence in the pound upon exports and imports for maintaining a military force in defence of the *English pale* against rebels. In the 10th Hen. VII.—an act was made, which recites, that this tax had been converted by the Fraternity of St. George to private uses, and not in the discharge of the public service; and therefore grants it to the crown for a term of five years. Upon the expiration of this term, in the 15th Hen. VII. the present subsisting act of Poundage made this tax perpetual. (Sir J. Davies's Reports, p. 11. Edition 1628.)

‡ There is great probability that such an act might have passed, altho' there remains no trace of it at present, for in 14 Henry VII. an act is passed for punishing customers, controllers, &c. for misdemeanours; and by the Annals of Dublin, 8 Henry III. 1224, it appears that the customs payable in that city were 3*d.* for every sack of wool, 6*d.* for every last of hides, and 2*d.* for every barrel of wine.

at the end of that term, viz. in 1500, we find it granted by 15 Henry VII. to him, and his heirs for ever, in the following terms, “ That twelve-pence be levied by the king out of every 20s. worth of wares Rate. brought into Ireland, and twelve-pence from every twenty-shillings worth of merchandize, and wares after the price bought within this land, and to be carried out of the same, wine, and oil excepted.”

This is called the Old Poundage.

By the 14 and 15 Charles II. c. 9, another duty of twelve-pence in the pound upon all goods exported by merchant strangers, or other aliens (except on wines, and oils) is granted to the king and his heirs. Both of these duties are paid according to the values rated on the several goods enumerated in the book of rates annexed to said act; and the Poundage upon any goods imported, or exported not mentioned in said book, is ordered to be levied according to the true value to be affirmed by the oath of the merchant in presence of the customer, &c. These are called unrated goods.

By the 8th rule of this act, an allowance of five per cent is made out of the duty of Poundage upon goods imported.*

Tonnage is a duty payable upon wines, and oils imported, and is Tonnage. rated after the following manner.

	Paid by Subjects.	By Strangers.	
On French wine - - - - -	£3 10	£4 13 4	per ton.
Levant, Spanish, or Portugal	2 10	3 6 8	per pipe or butt.
Rhenish - - - - -	0 15	1 0 0	per awime.
Spanish oil - - - - -	2 12	3 5 0	Old rate thereof.
Sallad ditto - - - - -	3 3	3 18 0	
Rape, and linseed oils - - - -	0 15	1 0 0	
Greenland oil - - - - -	0 8	0 10 0	
Newfoundland ditto - - - -	0 6	0 7 6	

* The duties of Tonnage, and Poundage were granted as the act expresses it, “ For protecting the trade of the kingdom at sea, and augmenting the publick revenue.”

A SKETCH OF THE REVENUE

N. B. Wine pays custom by measure, being Tonnage; and excise by Poundage, being upon value. By the 7th rule of the act, 10 per cent. is allowed for leakage.

Wine Duties now consolidated. According to the new arrangement of the Additional Duties, all the duties upon wine are consolidated, however it was necessary in stating the Hereditary Revenue to particularize the Tonnage.

Goods shipped in foreign parts, and wrecked on the coast are not liable to the duties, but goods saved out of a vessel stranded, or forced ashore but not wrecked are subject to them.

Produce:	The Customs Inwards for the year ending at Lady-	£.	s.	d.
	day 1785, amounted to the sum of - - - - -	190,044	14	0
	And for the year ending Lady-day, 1789 - - -	215,247	7	4½
	The Customs Outwards to Lady-day, 1785 - -	31,588	2	10
	Ditto to Lady-day, 1789 - - - - -	33,333	8	4½

**Impost
Excise.**

IMPOST EXCISE,* OR NEW IMPOST,

Rate of

Is a duty of Poundage granted by 14 and 15 Car. II. cap. 8. to the king, and his heirs for ever upon all commodities imported; (jewels, bullion, corn, arms, and ammunition excepted) according to the book of rates annexed to the statute: viz. for all drugs 2s. in the pound sterling; raw hemp, flax undressed, tow, rosin, pitch, wax, cables, cable-yarn or cordage six pence in the pound. For all wine, tobacco, salt, and other goods specified, and valued in the said book of rates, one shilling in the pound according to the book of rates for customs, and if not in that book, they are to be valued by the sub-commissioner, collector, and searcher for *excise*, at the highest market price where imported.

Produce.

The Impost Excise produced for the year ending the	£.	s.	d.
25 March, 1785 - - - - -	125,220	3	6½
And for the year ending 25 March, 1789 - - -	136,739	1	3

* The act granting the excise expresses that it is, "for the pay of the army, and defraying other publick charges in defence, and preservation of the kingdom."

Inland

Inland Excise is the duty granted upon Beer, Ale, and Strong Waters Inland
Excise by the 14 and 15 Car. II. c. 8 at the following rates, viz.

For every 32 gallons of ale, and beer above 6s. £. s. d.

value, brewed for sale, a duty of - - - - - 0 2 6

Ditto if under 6s. value - - - - - 0 0 6

For every gallon of aqua vitæ, or strong water }
distilled within the realm for sale } - - 0 0 4

Besides the above perpetual duties, there have been additional duties Additional granted since on those articles; and by the act for additional duties session 1785, duties are there laid in lieu of all others.

N. B. An allowance is made to common brewers upon paying their excise of 2 gallons upon every 22 of ale, and 24 in 23 of beer to make up for filling, waste, leakage &c.

This Excise, for the year ending Lady-day, 1785, £. s. d.

amounted to the sum of - - - - - 73,222 13 9 Produce.

And for the year ending 25 March, 1789 - - - 100,045 5 6

LICENSES, SEIZURES, HEARTH-MONEY.

Ale, and Beer Licenses,* as fixed by 14, and 15 Car. II. cap. 6.— Licenses
Ale and
Beer. which compels all persons retailing said liquors to take out an annual License for which they are to pay twenty shillings.

These Licenses produced in the year ending at £. s. d. Produce

Lady-day, 1785 - - - - - 7,596 13 3 $\frac{3}{4}$

And for the year ending Lady-day, 1789 - - - 8,941 4 11 $\frac{1}{4}$

Wine, and Strong Water Licenses founded on the 17 and 18 Car. II. c. 19.—which enacts that every person selling by retail any sort of wines, shall take out a License at such a sum as shall be agreed upon, Wine and
Spirit
Licenses.

* One of the first acts of regulation under the government of Lord Strafford, was for the licensing ale-houses, and making the keepers of them be bound in recognizance: They paid 5s. 6d. annually for their license (See 10 and 11 Charles I. c. 5.) The preamble to this act strongly expresses the rude and disorderly state of the country, so late as in the year 1635.

A SKETCH OF THE REVENUE

so as not to be less than 40s. or more than 40/. yearly in the city, or county of the city of Dublin; nor exceeding 20/. yearly in any other part of the kingdom.

Rate Such as sold aqua vitae, usquebagh, brandy, or other distilled strong waters, are to take out a License according to the same act at such sum as shall be agreed upon, not less in any case than 40s. or more than ten pounds yearly in the city, or county of the city of Dublin, nor more than 5/. yearly in other places.

Altered by 3 Geo. III. c. 27. But by 3 George III. c. 27 the rate of Strong Water Licenses within the city of Dublin, and its precincts was altered to such a sum as should be agreed upon; so that none paid less than 4/. or more than 10/. yearly.

Produce. The Wine, and Strong Water Licenses produced £. s. d.
for the year ending Lady-day, 1785 - - - - 27,585 8 7
And for the year ending Lady-day, 1789 - - - - 34,199 5 0

FINES, SEIZURES, AND FORFEITURES.

Fines, Seizures, and Forfeitures. These heads comprehend whatever revenues arise to the crown by its moiety, or half of all Seizures condemned, and sold as forfeited under the acts of Tonnage, and Poundage, and the acts of Impost Excise: also the fines and penalties incurred upon the breaches of those laws.

Produce. The produce of the *Fines and Seizures* for the year £. s. d.
ending Lady-day, 1785, amounted to - - - - 6,974 4 11 $\frac{1}{2}$
And for the year ending Lady-day, 1789, to - - - - 24,426 6 8 $\frac{1}{2}$
And the produce of the *Forfeitures* for the year
ending Lady-day, 1785, amounted to - - - - 579 0 1 $\frac{1}{4}$
And for the year ending Lady-day, 1789 - - - - 506 19 10 $\frac{1}{2}$
The total of the three heads of Fines, Seizures, and
Forfeitures for the year ending Lady-day, 1785,
amounted to - - - - - - - - - - 7,553 5 0 $\frac{1}{4}$
And for the year ending Lady-day, 1789 - - - - 24,933 6 6 $\frac{3}{4}$

Hearth-Money is perhaps the oldest duty of which any part remains payable at this day in the British dominions: for by the Dooms-day-book it appears, that **FUAGE** was paid to William the Conqueror for every chimney.

Hearth
Money.

It was not however known in Ireland 'till after the Restoration, when it was granted by 14 and 15 Charles II. c. 17,* and by 17 and 18 Car. II. c. 18, in lieu of the profits of the Court of Wards, and Liveries;† being a duty of two-shillings yearly for each fire-hearth, oven, &c. to be paid by the occupier of every dwelling throughout the kingdom; except such as live upon alms, and are not able to get their living by work, and also except widows, who shall procure a certificate from two justices of the peace yearly, that the house which they inhabit is not of greater value than 8*s.* a year, and that they do not occupy lands of 8*s.* yearly, or have goods, and chattels to the value of 4*l.* These exceptions being so very limited, there are few habitations, however mean, or their inhabitants, however miserable, that do not become objects of this taxation. This duty used formerly to be set to farm to the highest bidder, who collected it himself, and paid what he agreed for to the nearest collector of a district, but this practice has been discontinued ever since 1704, and at present it is gathered by collectors appointed for that purpose by the Commissioners of the Revenue.

In lieu of
the Court of
Wards and
Liveries.

Formerly
set to farm.

The produce of Hearth-money for the year ending	£.	s.	d.	Produce.
at Lady-day, 1785, was	61,380	19	8 <i>½</i>	
And for the year ending Lady-day, 1789	70,628	8	6	

* This duty was granted, to use the words of the statute, "as a publick revenue for publick charges, and expenses."

† The revenue at first granted to *Charles II.* having been found so unproductive, that the King was obliged to send money out of England to discharge some of the publick debts, and it being computed that the certain revenue would fall short of the expense in 42,000*l.* a bill was ordered in for imposing a tax upon hearths,* at the same time 20,000*l.* was directed to be allowed to the officers of the *Court of Wards*,† which the *Commons* availed themselves of this opportunity of abolishing, as a condition for granting the new tax which was much less obnoxious, at the same time more certain and productive than the revenue of this court, and the military tenures.

* Journals, v. 2. p. 132. † 14 and 15 Charles II. c. 17, § 17

How limited. N. B. By the act (14 and 15 Car. II. c. 17) granting this duty of Hearth-money, the crown is restrained from farming, or charging it with gift, grant, or pension. A limitation that became exceedingly necessary, as almost every branch of the revenue was shamefully profited by grants to the favourites, and mistresses of Charles II.* Also in the act for licensing ale-houses, there is a like prohibition with respect to that head; but all other branches of the revenue were uncontrolled by any such *specifick* reservation.

O F P R I Z A G E,
AND THE DUTIES PAYABLE BY PRESCRIPTION.

Prizage. Prizage is a very ancient duty, payable by prescription; and signifies a certain quantity of wine taken for the king's use out of every ship importing it.

How payable The settlement of it is as follows. When the quantity imported in one ship amounts to 9 and is under 18 tons, then single Prizage is taken, but when it amounts to, or exceeds 18 tons, then double Prizage (or two tons) is taken. In England where the Prizage is one ton in ten, the crown pays the merchant 20s. for compensation of freight, but in Ireland there is no allowance whatever. It is either taken in kind (one half from before the mast, and the other half from behind) or else a sum paid in lieu thereof, (which is the general way) to the collector of the port, like any other duties of the crown, after the following rate, viz.

	For Single Prizage.	For Double Prizage.
For French wine - - - - -	£30 0 0	£45 0 0
Malaga wines, and Sherries	40 0 0	60 0 0
Canary - - - - -	50 0 0	75 0 0

Rate of compensation for.

* By the 15th sect. of this act, it is provided, that persons procuring pensions out of the revenue arising by this act, shall forfeit double the value of such pension or grant.

When

When Prizage is taken in kind, it is set up to sale by inch of candle, and the produce thereof paid to the collector. There is besides a custom of 15s. per ton, payable on prizage wines by prescription ; which custom is paid in lieu of all other duties whatsoever by the merchant importer, over and above Prizage, or composition for Prizage, and not by the person to whom the Prizage is due. This duty was changed with regard to foreign merchants by Edward I. in England, who imposed a tribute of 2s. a ton instead of it, which Howard says, is there known by the name of Butlerage.*

A grant of the duties of Prizage, and the *Butlership* of Ireland, was made by Henry II. to Theobald de Walter (ancestor of the Ormond family) one of the first adventurers in Henry's expedition to Ireland.

They were afterwards confirmed by successive grants to the Ormond family, and became vested in the late Earl of Arran, by an act passed in the British parliament, enabling him to purchase the forfeited estates of the late Duke of Ormond, his brother.

Those duties growing troublesome in the collection, the late Duke leased them to the crown at 3500*l.* per annum for seven years. Several renewals were afterwards made of them, and at present 4000*l.* yearly is paid for them out of the establishment to the representatives of the late Earl of Arran. This sum however is more than the Prizage frequently yields to the crown.

The produce for the year ending Lady-day, 1785,	<i>l.</i>	<i>s.</i>	<i>d.</i>	Produce.
amounted to no more than - - - - -	3,160	0	0	
And for the year ending at Lady-day, 1789 - -	4,380	2	0	

LIGHT-HOUSE DUTIES.

These are a tribute of four-pence per ton, payable to the King by virtue of his prerogative (as Howard expresses it) by foreign ships trading to Ireland, towards the support of his Majesty's Light-houses

* It does not appear that such a duty as that of Butlerage was ever payable in Ireland, although with the duties of Prizage the office of King's Butler for Ireland was granted to the ancestor of the Ormond family ; and Carte says, they took the name of Butler in consequence.

A SKETCH OF THE REVENUE

erected for the safety of navigators, and preservation of ships, and their cargoes. A ship pays this duty but once for the voyage, let her touch at how many different ports she may, in the course of it.

Formerly
granted away

This duty has been granted at various times to individuals who were to build, and maintain six Light-houses in return. Particularly by patent from Charles II. to the Countess Dowager of Mountrath (in consideration of services performed by her) whereby he granted a duty of *one penny per ton* inwards, and the same outwards upon ships belonging to subjects. This was complained of as a grievance, and remitted upon compensation to the patentee. An inquiry being instituted in the beginning of Queen Anne's reign into the execution of the covenants of the patent, it was found that only two of the six Light-houses were kept up, and even those very ill supplied. The House of Commons passed several resolutions thereon, which were represented to the Lord Lieutenant: the patent, then vested in the Earl of Abercorn was surrendered, and the Light-houses put under the care of the Commissioners of the Revenue, who were to pay the expenses out of the hereditary revenue. Their number has been augmented at different times since.

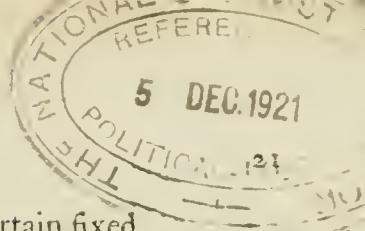
Resumed by
the crown.

Produce.	The produce of the Light-house duties for the year	£.	s.	d.
	ending Lady-day, 1785, amounted to - - - - -	77	3	7
	And the expense of the maintenance of the several			
	Light-houses same time was - - - - -	1,736	13	1½
	The produce for the year ending Lady-day, 1789,			
	was - - - - -	855	16	5
	And the expenses of Light-houses same time - - -	1,782	4	7

Along with the duties payable by prescription, should be mentioned Wool-licenses; which although their produce does not appear in the publick accounts, yet they have continued to be collected since the Restoration, and arise from a fee of four-pence per stone for a license to export wool. Notwithstanding the ancient duty of 1s. 3d. per stone has been taken off upon the export of wool by 3 George III. yet the custom payable for the license still continues. The produce of the

Wool-

AND FINANCES OF IRELAND.



Wool-licenses has been granted to the Chief Governors at a certain fixed sum ; and whatever it may fall short thereof is usually made up by a king's-letter. The deficiency for the year ending 5th November 1788, was paid to the Marquis of Buckingham by a king's-letter dated 4th May 1789, for 3610/. 6s.

C A S U A L T I E S.

The Casual Revenue arises from Fines, Forfeited Recognizances (commonly called Green-wax) Profits of the Hanaper, Custodiam-rents, Post-fines, First Fruits, Twentieth-parts, and Profits of Faculties ; together with the ancient royalties of Waifs, Estrays, Felons, and Fugitives Goods, Deodands, Wrecks, Treasure-trove, and Gold and Silver Mines, which are very inconsiderable.

None of the Casualties come within the collection of the Commissioners of the Revenue, but remain with the Sheriffs, (the ancient collectors for the crown) and other officers who account for, and pay them immediately into the Exchequer.

Fines, anciently called Oblata, made, according to Madox, a very considerable part of the crown's-revenue in the early ages. They were nominally offerings, or gifts to the crown, though generally extorted from the subject, for grants, and confirmations of various liberties, and franchises ; also paid by tenants in capite for licenses to marry, or that they might not be compelled to marry ; for liberties relative to trade, or commerce ; for the king's favour or to remit his displeasure ; for his protection ; for restitution of lands, or as discharges from restitution ; for the acquittals of crimes (even of homicide) and various other matters.

But the most remarkable class of those Fines were, what was paid to the crown for proceedings in the courts of law for obtaining justice, expediting pleas, trials, and judgments, or for the delay of them ; and also composition of part of the debts recovered at law ; which however justly due, it was often necessary to purchase the King's favour to

Remedied
by Magna
Charta.

to obtain them.* Proceedings so enormously unjust, were provided against, by that celebrated clause of Magna Charta, “ Nulli vendemus “ nulli negabimus, ant differemus rectum, ant justitiam.” This had the desired effects; and this monstrous branch of revenue is now reduced to the Fines, arising from sealing patents, and original writs, called the Profits of the Hanaper; and Post-fines, so called with respect to the original, or premier-fine, paid upon the levying of every fine upon land, “ pro licentia concordia.” These are as much as the premier-fine, and one half more.

Amercias-
ments.

Amerciaments, or *Misericordias* were difficult to distinguish from the Oblata: but they were, according to Madox, generally set for misdemeanours, or trespasses of different kinds, diffeizins, breaches of assize, non-appearances, false judgement; and also set upon the hundreds (in Ireland upon the baronies) for man-slaughter, not making the hue, and cry, &c.

Other fines.

They are at present, however, so inconsiderable as not to be levied.

Various other Fines arising from law proceedings, are immaterial to particularize: however, Forfeited Recognizances, if due care were taken to estreat them into the Exchequer, and execution had thereon accordingly, might still add a considerable sum to the revenue; or, at least, tend to the better execution of the laws: a circumstance, which the frequent outrages in Ireland, afford lamentable proof of being highly necessary.†

* For a fuller account, see Madox's History of the Antiquities of the Exchequer.

† Since writing the above, an act passed (27 Geo. III. c. 32) “ For the better collection “ of his majesty's revenue arising from Forfeited Recognizances:”—‘ By which the Chief “ Governor is empowered to appoint persons for collecting the Forfeitures—The Clerks of “ the Crown are to make returns of the estreats upon oath. The Clerk of the Pipe to issue “ summonses directed to said collectors at certain fixed times, and the collectors are empowered “ to levy the same off the goods of the debtors, and if insufficient, to resort to the body or “ lands of said debtors—Persons arrested thereon to be committed till debt paid, &c.—The “ collectors to pay in the sums so received into the receipt of his Majesty's Exchequer.’ This act, however in some instances it may tend to the oppression of innocent, and unwary individuals, has yet been attended with more salutary consequences towards preserving the public peace, than any act which has been passed for a number of years—the difficulty of finding bail, from the certainty of suffering, if forfeited, causes a degree of caution and circumspection in many of the most dissolute disposition, and fully justifies the sanguine hopes entertained from this act.

Profits of the Hanaper, arise from the sealing of patents, and original writs: being for each patent, or grant of lands or offices *1l. 8s. 3d.* and for original writs, differently, according to their nature.

This branch of revenue is however so completely granted away, that no part of it can be said at this day to reach the Treasury. One moiety of the profits was granted to the Lord Chancellor, for the support of the dignity of his office, as far back as in the reign of James I. A fourth goes to the Master of the Rolls; and the residue is applicable to the use of the Court of Chancery, the Clerk of the Crown account-
ing with the Chancellor for the same. If any surplus, it should be paid into the Treasury, but it does not appear that the circumstance of any sum being paid there, on account of Profits of Hanaper, has occurred for many years.

Not produc-
tive to the
treasury.

Custodiam-Rents, arise from the Custodiams, or Leaves under the Exchequer seal, generally made of such lands as are seized in the hands of the crown, upon out-lawries in civil actions. The Custodiam is given to the plaintiff towards satisfying his debt, and a small rent reserved to the crown. They are likewise granted for debts due to the crown, and upon seizures for rents reserved upon grants from the crown of lands, rectories, tythes &c.

Custodiam-
rents.

First-Fruits, and *Twentieth-Parts* were originally part of the papal usurpations over the clergy, which were abolished by Henry VIII. He however took care to reserve to himself, and successors, as supreme head of the church, the First-fruits, being the first year's profit of every ecclesiastical benefice, or promotion in the kingdom; and the Twentieth-parts, being one twentieth-part of each year's profit of the same.

First-fruits,
and twen-
tieths

A valuation was made of these, pursuant to a commission grounded on the 28 Henry VIII. c. 8, and entered in what is called the king's book. Neither of these however, make any part of the revenue of the crown at this day; being granted by patent from Queen Anne,* Granted
away by Q.
Anne,

* This grant was said to be obtained at the interposition and intreaty of Dean Swift, who strongly represented to the Queen the miserable state of the Church of Ireland at that time.

A SKETCH OF THE REVENUE

to be applied to the building, and repairing churches, purchasing glebe to augment poor livings, &c.

And confirmed by act of parliament. The patent was afterwards confirmed by act of parliament, 2 George I. c. 15, and the duties are said to produce to the trustees about 450*l.* annually.

Profits on faculties. — are ancient profits arising upon granting faculties, or dispensations, according to the statute 28 Henry VIII. c. 19. and revived by 2 Elizabeth c. 1. however no part of them at present accrues to the crown, but go amongst the officers of the Prerogative-court, Registers, &c.

Other heads of casual revenue. Besides the foregoing, there are enumerated as heads of the Casual Revenue, viz. Waifs, or goods stolen, and waved; Felons, and Fugitives Goods; Deodands, or such goods and chattles as happen to cause the death of any person; Treasure-trove, as coin, &c. found hidden, the owner being unknown; Gold, and Silver Mines, which from the king's prerogative of coining, are claimed to supply him with materials. From all these, however, little or nothing can be said to accrue to the modern revenue.

<i>In this produce.</i>	The whole produce of the Casualties for the year ending Lady-day, 1785, amounted only to —	<i>£.</i>	<i>s.</i>	<i>d.</i>
	For the year 1786 — — — —	1,420	9	8
	And for the year ending Lady-day, 1789 — —	841	10	9
		2,370	15	0 <i>½</i>

In addition to the foregoing articles forming the hereditary revenue, we must take notice of the *Alnage-duties*, which were originally laid on in the reign of James I. They were resumed on the Restoration, and became a part of the hereditary revenue by the 17 and 18 Charles II. "For regulating, and managing the trade and mystery of making woollen cloth, and for better ascertaining the length, breadth, and weight of all cloths, to be made in Ireland."

In consequence of this act an Alnage-office was erected; the principal officer, called the King's-alnager, was appointed from time to time by letters patent under the great seal for years, or for life, as the King thought fit. This officer by himself, or deputy, is to measure, weigh, and search all woollen-cloths, both old and new drapery made in Ireland before

before offered to sale or exported ; to see whether they be of the length, breadth, and weight prescribed by the act. If the Alnager finds the cloths merchantable, and lawfully made, he is to seal them with a seal, or mark to be allowed of by the Treasurer or Chancellor of the Exchequer, and to take or receive for the king's use *four-pence* for every yard of broad cloth, and a half-penny for his own fee for sealing, and so rateably for all old drapery.

Shortly after passing this act, the crown *alienated the whole revenue arising from the Alnage*, at a rent of 10*l.* per annum, and by successive alienations it has continued in private hands ever since, without even the small rent of 10*l.* per annum being accounted for either to the crown or parliament. Two circumstances, as Dr. Campbell observes, are worthy notice relative to the Alnage*—One is, that it is the only part of the hereditary revenue where the whole duty came to the crown without deduction, the officers fees being paid by the subject: The other is, that the alienation (undisputed for above a hundred years past) proves incontestibly the dominion of the crown over all parts of the hereditary revenue which are not specially guarded against alienation by positive acts of parliament.

N. B. The amount of the Alnage duties is only known to the patentee who keeps it secret, but it is generally believed to produce from 800*l.* to 1000*l.* per annum.

The produce of the preceding duties, forming the hereditary revenue of Ireland, was found shortly after its establishment, to be more than adequate to the expenses of government ; and accomplished that object which CHARLES II. seemed ever to have nearest his heart, *being rendered independent of parliament*. Soon after the obtaining this revenue, the parliament was dissolved, nor do we find that he suffered another to meet in Ireland, during the remainder of his reign.

Hereditary Revenue equal to the Expenses of Charles II.

Prevents the further meeting of Parliament.

This revenue was settled during the administration † of the Duke of Ormond in Ireland, whose memory, however justly esteemed by his coun-

* Appendix to Dr. Campbell's *Strictures on the Ecclesiastical and Literary History of Ireland*, p. 416.

† The celebrated Sir William Petty, in his *Political Anatomy of Ireland*, published in

trymen on other accounts, certainly deserves no reverence for his agency in this business. In return for the act of settlement by which Charles II. secured to the republican soldiers all the lands which had been given to them by the Commonwealth and Cromwell, the Parliament, three-fourths of which were personally interested in the validity of those grants, settled the hereditary revenue upon the king, by which they parted with one of their most valuable privileges, a perpetual control over the purse of the nation. Had not the advanced price of every necessary, and the enlargement of the military establishment increased the expenses of government beyond even the produce of this ample revenue, they might never again have seen a parliament assembled in the kingdom.

James II.
obliged to
call a Parlia-
ment.

Grants
enormous
Taxes.

The necessities of James II. to support the cause of his expiring royalty, obliged him to recur for aid to parliament. It was however an assembly so partially constituted, and garbled, as could have little claim to be called the representatives of the people, and we find *only six* protestants, † members of the House of Commons. This assembly, intirely at the devotion of King James, granted him a monthly subsidy of 20,000*l.* to be levied from lands ; yet this tax, however grievous, was insufficient for his purposes ; and James, notwithstanding the then sitting

1672, says, that in the time of the Duke of Ormond, the revenue was £200,000 per ann.

And that the charge of the civil and military lists was yearly 170,000

So that there was a gain to England of no less than — — 30,000

Whereas before that time they had always occasion to send money : Yet we find, in a very short period after, viz. 1675, the Earl of Essex then Lord Lieutenant, urging in the most pressing manner, the necessity of instructions for the Chief Governor to observe, to prevent the King's running in debt : and after stating, that the establishments were fixed at £171,843 5*s.* 6*d.* for the discharge of which, and payment of the King's debts, Lord Ranelagh had taken the revenue to farm, therefore if the King granted any more *pensions* upon the establishment, it was in Lord Ranelagh, and partner's choice to stop the money.—(See the Earl of Essex's State Letters, p. 226, and 236.)

At the conclusion of the Earl's administration, the revenue was put into the hands of Mr. Pitts, Sir John Barber, and Sir William Petty for nine years, to act as managers or commissioners thereof. They were to enter into good security for the payment of £240,000 per annum, which was an increase of £40,000 beyond the statement of Sir William Petty in 1672, (Ibid. p. 338) and in the year 1678 the farmers made an agreement for it at £300,000 per annum. The customs of the port of Dublin were then estimated at above £30,000.

* See Leland's History of Ireland, vol. 3, p. 536

of this assembly, imposed, by virtue of his *prerogative-royal*, 20,000*l.* a month upon all chattles: * after which he was put upon the wretched expedient of obtruding a base coin, five pounds of which by nominal value, was not intrinsically worth above four-pence. These acts of James, and his pretended parliament, were annulled upon the settlement made at the Revolution.

After the investiture of William and Mary, the expenses of the government considerably exceeded the revenue; to make provision for which, and the settlement of the kingdom, necessarily demanded the interposition of a parliament. Accordingly one was assembled in 1692, after an interval of twenty six years from the dissolution by Charles II. of the last generally acknowledged parliament.

Parliament
of William
and Mary.

The Lord Deputy Sydney, in his speech from the throne takes notice, † Revenue
insufficient
for expense.

“ That the present established revenue of the kingdom, is not sufficient
“ to defray the expense of such an army as must be kept up for the
“ common safety; and other necessary charges of government. That it
“ is a very great trouble to his Majesty, that the necessity of his affairs
“ compels him to recommend this to your consideration, and to ask for
“ a supply at a time when the kingdom is in so low a condition, and
“ hath suffered so much in the late war; yet the sum will be so mode-
“ rate, ‡ and the methods of raising it so easy, that his majesty cannot
“ doubt of a ready compliance.”

A supply of 70,000*l.* was voted, and certain duties granted to raise First Supply
and that supply, which was the commencement of what is at present known by the name of *Additional Duties*; having been given in aid of the Additional
Duties. Hereditary Revenue, to support the expenses of Government. They

* See Leland's History of Ireland, v. 3, p. 538. † See Irish Com. Jour. v. 2. p. 576.

‡ In consequence of this demand, the Commons desired to see the accounts of the revenue, and expenditure, which was complied with, and this gave rise to the present proceedings of the Committee of Accounts. The documents laid before Parliament on this occasion did not appear in a very regular form till 1709, when Mr. Burgh, then Accompant-general, laid the public accounts before the House of Commons, in a manner so satisfactory to the then committee, that his plan has been ever since pursued with little variation, although perhaps some alteration might be introduced to render them clearer and more striking to those uninformed in finance.

were usually granted for one, two, or three years, according to the intervals between the sessions of parliament, except in the extraordinary efforts of the Commons of Ireland for the obtaining of some of their claims in session 1779, when they were granted but for six months. Also by 2 Geo. I. c. 1. they were granted but for six months, from 21st November, 1715, and on the settlement of the regency in 1789, 29 Geo. III. c. 1. granted the duties only from the 25th March to the 25th May. They are now granted for one year, ending the 25th of March, as the parliament meets annually.

ADDITIONAL DUTIES.

1692

WILLIAM III.

Additional Duties.
4 W. & Mary
1692.

The duties first laid on in aid of the hereditary revenue, were by the 4 William and Mary, c. 3.—they extended only to the granting an additional excise of 1s. 6d. per barrel upon beer and ale of above 6s. in value. Three-pence upon each barrel of the same of 6s. in value or under. Three-pence per gallon upon all aqua vitæ, or strong waters, and seven-pence upon every gallon of *balkan*, or other potable spirits not before charged, or distilled within the realm.

This session was intended to be of very short duration, and only a few bills prepared by the English council were to be allowed to have the assent.—The House of Commons having entered into a committee of grievances desired to have the inspection of various accounts, and directed their inquiries particularly into the application of forfeitures, and the conduct of the commissioners, whose embezzlements and misapplications were notorious.

Such inquiries were unpleasing to government, who wished to evade disclosing the produce of the forfeitures—however, the English House of Commons went largely into the business, as appears by their report at the end of the 5th vol. of their Journals.—Among the bills transmitted

from

from England, was one for an additional duty of excise upon beer and ale, and another for certain further duties.—These bills were spiritedly resisted when brought into the House of Commons—and they resolved that it was their *undoubted right to prepare and resolve the ways and means of raising money*, and that it was their sole and undoubted right to prepare the heads of bills for raising money. They however permitted the excise bill to be read, with a saving that it should not be drawn into precedent; but the next day unanimously rejected the “Bill “ for granting certain duties for one year.”—At the same time resolving, that the reason why *they rejected said bill*, was, *because it had not its rise in their house.*

Rejected
Money-bill
in 1692.

These proceedings were very highly resented by the Lord Lieutenant, (Sidney) who in his speech at the end of the session said, he found himself obliged to assert their majesties’ prerogative and the rights of the crown of England, in the most permanent manner, by entering in full parliament his protest against those votes of the Commons; and which he required the clerk of the House of Peers to read, and enter in their Journals. Soon after he dissolved the parliament, returned to England, and was for his services created Earl Romney.

The duties of 1692, were continued by 7 William III. c. 1, but ¹⁶⁹⁵ being found insufficient, were afterwards enlarged by a duty of one penny halfpenny per pound upon tobacco; 12d. per yard upon old drapery, except of English manufacture, 4d. per yard upon new drapery, except British—upon muslin, and calico 4d. per ell, and upon all linen imported, except Scotch, 6d. per ell—upon every yard of Scotch cloth 6d. upon every ton of wine, except Spanish, 3l. By this addition the whole duty on tobacco was 4d. per pound.—These duties were granted by 7 William III. c. 16, and ordered to continue till Christmas 1699.

Further
Additional
Duties.

In this session (1695) the Committee of Accounts appear for the first time active in investigating the statement of the revenue, &c. laid before the House of Commons.—Their report is inserted in the journal of the Report. 23d of September 1695, by which it appears, that

The receipt from the 5th June, 1690 to the } £. s. d.
26th September, 1692, amounted to — } 954,056 8 7

But

Committee
of Accounts.

A SKETCH OF THE REVENUE

Product of
Revenue.

But that of this sum there had been received out of England for the payment of the army, $678,905l. 19s. 9\frac{3}{4}d.$ The remaining part was made up by the profit of exchange and the rise in the value of guineas, $399l. 12s. 2\frac{1}{4}d.$ * and the intire product of the revenue for that time, amounted to no more than $275,550l. 0s. 11\frac{1}{4}d.$ being little more than one third part of what it had been farmed at in 1678.

This very defective revenue most forcibly points out the desolation, and wretchedness to which the country was reduced from the thriving state it exhibited ten years preceding, when the hereditary revenue was taken to farm at $300,000l.$ per annum. The melancholy change arose from Ireland becoming the stage, whereon the gift of the crown by the parliament of England, was ultimately to be confirmed to King William.

Revolution.

It has been observed by many writers that Ireland stands much indebted to Britain at this period, for the sums remitted over for the purpose of effecting the revolution there; and particularly in a recent publication, where the debt is stated at $3,851,655l. 1s. 0\frac{3}{4}d.$ besides the naval expenses† But it could not have escaped the good sense, and penetration of the author of that work, that those expenses were the purchase of tranquility to England at home; and that Ireland paid much dearer for participating, *in some degree*, of the blessings of the Revolution,‡ by having all those battles which decided the fate of JAMES, fought upon her plains, and torrents of her best blood shed for the confirmation of the monarch elected in great Britain.

JAMES although he had abdicated the British throne, was yet a king in Ireland; and continued such, 'till his defeat at the Boyne, and

* This sum is not mentioned in the report, but appears from comparing the remittance, and revenue, with the total receipt.

† See History of the Public Revenue of the British Empire, part 3, p. 40—by Sir John Sinclair, bart.

‡ In England by the Revolution, the *Bill of Rights*, &c. were acquired: in Ireland, such a bill was brought into Parliament, and transmitted to England, but through a sinister policy but too long prevalent, was not suffered to return.—Vide Irish Commons Journals.

shameful desertion of his brave, and but too loyal subjects, threw them upon the mercy of William, and made them acknowledge a new sovereign in their victor: Upon every consideration therefore, this charge of the Irish Revolution, must be set down as the actual price of confirming that of England.

The poverty of the country and great deficiency in the revenue at this period, may be attributed also to the reduced state of the protestant inhabitants, from their sufferings, and exactions under a popish government; and that numerous opulent families of Roman-catholics, had followed the fortune of their defeated monarch, and sought for refuge in foreign climes. But to return—the Committee of Accounts in the course of their report, take notice, that the ancient rules for passing the accounts in the Exchequer, had not been observed; and obliquely censure the Vice Treasurer.

In a subsequent report of the same session (December 15,) they pass a vote of censure upon a Commissioner of the Revenue, for fraudulent practices, in converting forfeitures to his own use. In this second report, the balances due to the king are stated. These were sums remaining in the hands of the farmers of the revenue, and under-treasurers, from 1667, to 1690; and amounted to no less than 226,464*l.* 7*s.* 11*d.*

2d Report.

King's
Debts.

Yet however considerable this sum might appear, so small a part of it could be deemed receivable, that the Commons were compelled to lay on new, and very obnoxious taxes in aid of those already granted, to raise a supply for the support of Government, the 7 William III. c. 15, granted to his majesty a supply by way of POLL and otherwise, rated as follows:

All persons of what age, sex, or condition soever to pay 1*s.* No person to pay for more than 2 children, under 16 years of age, who is chargeable by this act with one shilling—besides this, there were imposed upon every person according to their rank, as follows, viz.

Every

A SKETCH OF THE REVENUE

					Elder Son.	Younger Sons.
Additions	Every Archbishop	—	—	£50	—	—
	Duke	—	—	50	30 0	25 0 0
	Marquis	—	—	40	25 0	20 0 0
	Earl	—	—	30	20 0	15 0 0
	Viscount	—	—	25	17 10	13 6 8
	Baron (and Bishop)	—	20	15 0	12 0 0	

Every Dean 10*l.* Archdeacon 5*l.* Canon and Prebend 2*l.* 10*s.*

Doctors in Divinity, Law, or Physic 5*l.* each.

Every person having cure of souls of 100*l.* value to pay 3*l.*

Ditto of 50*l.* value, and under 100*l.*—1*l.* Those under 50*l.* to pay 10*s.*

Every person having a sinecure value 100*l.* to pay 10*l.* and so proportionably.

Every person having a benefice with cure of souls and not residing thereon, or holding more than one and not residing on any, to pay for each of the value of 100*l.*—10*l.* and so proportionably.

King's Serjeants at Law 20*l.* each.

All Judges, and those holding offices under the King, 3*s.* in the pound on their salaries and profits. Barristers, Attorneys, Proctors, &c. 2*s.* on their fees and profits.

Officers in the Courts of Law 2*s.* in the pound of their fees, &c.

Every Baronet and Knight of the Bath residing or having an estate in Ireland 10*l.* Every Esquire, so reputed, or writing himself such, above 16 years of age, 5*l.* Every gentleman, in like manner, 1*l.* they having estate in Ireland, or residing there. Every person keeping a four-wheeled coach, &c. 4*l.* those keeping two-wheeled carriages, 2*l.* Every Shopkeeper having a personal estate of 1000*l.* to pay 4*l.* Those having an estate of 500*l.* and under 1000*l.*—2*l.* Those of 200*l.* and under 500*l.*—20*s.* Those of 100*l.* and under 200*l.*—10*s.* Those whose property was under 100*l.* to pay 5*s.* Hawkers and Pedlars with horses to pay 20*s.* each. Those travelling without horses 10*s.* Also a poundage to be paid out of the wages of servants, and upon solvent debts.

N. B. The wives and daughters of day-labourers living with their parents, and the sons of labourers under 18 years of age, were excepted from paying. Also, widows excused from paying hearth-money, and those living upon alms. Bachelors of 30 years old, and upwards; and traders, non-freemen, were to pay double.

In the next session, 1697, the Lord Justices complained of the increase of the King's debts, and the deficiency in the taxes of last session.—A further supply was granted, and notwithstanding their experience of the Poll-Tax being unproductive, such was the want of trade, that they were again induced to resort to a fresh Poll-Tax to raise the supply.—Accordingly by the 9 William III. c. 8, there was one granted for two years, the rate of which was double that of the former, 2s. per annum being levied on every person of what age, sex, or condition soever, except as before; with additions according to rank, nearly as in the preceding act.

1697.

New-Poll
Tax.

In 1698, it was found necessary to grant additional Supplies, and the House of Commons desired to have the charge of the Establishments, state of the Revenue and *deficiency of the Poll* laid before them.*—The ancient mode of a tax upon land was resorted to in this session, but in a new and peculiar manner.—By the 10th William III. c. 3, 120,000*l.* was ordered to be raised upon all lands, tenements, and hereditaments in the kingdom, at four equal half yearly payments.—The first to be made on the 24th June, 1699.

1698.

Land-Tax.

That towards each payment of 30,000*l.* the province of

l.

Leinster should pay	10,050
Munster — —	8,940
Ulster — —	7,000
And Connaught — —	4,010

* The Lords Justices, in their speech from the throne, said, " That there had been so great remissness in the management of the POLL, that very little of that money had been received." See Journals.

A SKETCH OF THE REVENUE

For the easy appplotting of this tax, it was ordered that each barony, &c. should bear such proportion, as it had been usually assed at, towards the public charges, *by presentment of the Grand Juries at the Assizes or Quarter Sessions*: the said proportions to be ascertained by the major part of the Commissioners appointed, and made by this act.

Addition on
Tobacco &c.

In the same session an act passed (cap. 4) for completing the supply to his Majesty and to enable him to build and finish the barracks of the kingdom.—This act granted an additional duty of 1*d.* per pound upon tobacco from Christmas 1698, to Christmas 1702, and an additional 1*½d.* per pound on the same, from thence to Christmas 1703, making the whole of the additional duty on tobacco 6*d.* per pound.

Duty on ex-
port of Irish
Woollens.

In this session (1698) passed that remarkable act 10 William III. c. 5, for laying an additional duty upon woollen manufactures exported out of Ireland—being 4*s.* per yard upon broad cloth of Irish manufacture, and 2*s.* in the pound value upon all new drapery made or mixed with wool (frizes only excepted) for three years from Lady-day 1699.—This act had not in any degree for its object the produce of revenue, and is to be considered merely as an act of prohibition arising from an illiberal jealousy in the English woollen manufacturers at that period.—The Lords Justices in their speech on the opening of the session* recommended the linen manufacture to be encouraged instead of the woollen: which, said they, “Being the settled staple trade of England, from whence all foreign markets are supplied, can never be encouraged here for the purpose.” Although this act contributed in a great degree to crush the clothing trade in Ireland, it was attended ultimately, with very prejudicial consequences to Great Britain.—The encouragement having ceased for working up the ~~new~~ ^{raw} material Wool, a contraband trade was carried on in that article, with the French, and Flemings, which increased to such an alarming height, as to call for frequent interpositions of the Legislature to suppress.

On a review of the parliamentary events which occur in this reign, particularly in the department of Finance, there will be found but few

* Irish Commons Journals, v. 2, p. 994.

periods in the annals of the country, which appear with so much disadvantage : nor a sovereign, who at the same time that he enjoyed considerable popularity, and whose memory is still so much cherished, has left upon the Journals of Parliament, so many records of an absolute disregard for the rights of the subject. Few characters have been more generally misunderstood, through the representations of opposite parties, than that of WILLIAM.—As an able General, and a Prince possessed of all that courage, and high sense of honour which so peculiarly distinguished the House of Orange, there are abundant proofs : witness his religious observance of the articles of Limerick, which preserved the rights of the Roman Catholics inviolate during the whole of his reign, and which were so shamefully broken under his successor, of whose toryism, and inclination to insure the crown to a papist, there can be little room to doubt.

But William with great military, and some political talents, was exceedingly deficient in the character of a Legislator, or of the enlarged views becoming the Sovereign of a great people. Implicitly obedient to a party in a nation where he was a stranger, and whose ideas were only congenial with those of his native country, in the little spirit of trading monopolists ; we first find an attempt to tax the country by an ordinance of the English Privy Council, to be registered in the Irish parliament ; and afterwards an act passed for the avowed purpose of destroying the rising manufactures of the kingdom, lest they should clash with those of Britain. The narrow policy of D'Avenant (whose notions of trade, went with the popular tide of the age in which he lived) openly recommended every means of diverting the Irish from manufactures, and hindering their population from increase ; under an idea, that England was able to supply all foreign demands, and that for every pound of Irish woollens sold, a pound of English must remain at home. Nay more, that encouraging the linen manufacture of Ireland would prejudice the trade of England with Hamburg.*—But as a noble writer

F 2

observes,

* The theory of this once very popular writer, has been in numerous instances exploded by the experience of succeeding ages ;—particularly in his calculation of the utmost revenue which

observes, “ it should be as notorious as it is true, that every encouragement given to the industry of Ireland, is the advantage of Britain, and that the prosperity of the one, is the prosperity of the other.”*

1703.
Usual duties

A N N E.

The Lord Lieutenant (Duke of Ormond) having declared to the House of Commons, that the Queen expected only that the public debts should be discharged, and the Revenue made equal to the expense of Government, then much increased by the charge of barracks—the usual Additional Duties of Excise on beer, ale, and strong-waters were granted by 2 Anne, c. 1.

On Iron
and Timber.

By cap. 2. for encouraging the import of iron and staves, the former duties on those articles were repealed, and in lieu thereof 5s. custom, and 5s. excise per ton granted upon iron imported—six pence per thousand custom, and 6d. excise for cask staves—1d. per thousand upon hoops or lathes; and to prevent the re-exportation of those articles, except to Great Britain, an Additional Duty of 2l. 10s. per ton was laid upon timber or plank exported—5s. per thousand upon hoops or lathes, and 3l. per thousand upon staves.

In this session the Committee of Accounts were particularly active in their examinations, inasmuch that the House of Commons voted them their thanks for the great care with which they discharged the trust reposed in them, whereby they had saved the kingdom 103,368/. 8s. 4d. which by misrepresentation was charged as a debt to the nation.

The House afterwards resolved, “ That Sir William Robinson, (Deputy Receiver General) who had been guilty of said misrep-

which Great Britain could possibly raise. This has been increased more than seven-fold beyond the sum that he allowed of, and so far from injuring the country, that it still goes on improving.—Dr. D'Avenant possessed vast information, a great skill in calculation, joined to unremitting industry, and a very plausible mode of reasoning, “ but was miserably defective in just principles of commerce.”

* See Observations on the Trade &c. of Ireland, by Lord Sheffield.—p. 388.

“ sentation,

“ sentation, is unfit for any public employment in this kingdom,—and
“ for his said offence order him to be committed prisoner to the Castle
“ of Dublin.”—He was not however expelled.

The House of Commons having voted a further supply of 150,000/. they continued by 2 Anne, c. 4, the act of Additional Exise on beer, ale, and strong waters, for a year longer, from Michaelmas 1704. And also granted 3½d. per pound upon tobacco imported—1s. 6d. upon every yard of white painted or stained callico—6d. per yard upon muslins, and all sorts of linens for two years, from the 9th of November 1703, and 4s. in the pound upon the pensions of certain absentees mentioned in the act for same time.—Also 20s. for every hundred weight of molasses for seven years from the 9th of November 1703.

By the 6th section of this act the arrears of quit-rents due on waste lands from 1692, to 1695, is remitted and discharged.

By the 4 Anne c. 1. the Additional Duties of the last session of Parliament which were to expire, are continued with the addition of a duty of 1s. 6d. per yard on all silks and stuffs of Persia, China, or the East Indies.—In this session the first duties were laid for the support and encouragement of the linen manufacture by 4 Anne, c. 7.

The 6th Anne, c. 1. grants the Additional Duties as in the preceding session, for one year and nine months, ending at Midsummer, 1709.

The Committee of Accounts make a very particular report in this session, and censure the confused manner in which the public accounts had been presented to them. Among other particulars, they state the following, which appear worth transcribing, viz.

Produce of the Ancient Revenue,

with the Additional Duties, and	In 1705.	In 1706.
Casual Revenue —	£367305 9 4	£394324 11 3
Payments into the Treasury	328855 2 10	332757 16 3
Charge of management and incidents	43147 18 6	43534 3 3
Drawbacks and portage bills	2157 5 7	3199 16 3
Quit-rent arrears remitted by the		
Exchequer in the two years	— — —	1876 15 1
		That:

1705.

1707.

A SKETCH OF THE REVENUE

That the arrears on the revenue and balances in the collector's hands, at Christmas, 1706, were	£.	s.	d.
— 190,208 19 3 <i>½</i>			
The produce of the revenue for the half year to Mid- summer, 1707, amounted to	—	—	192,969 0 0
			—
Together	383,077	19	3 <i>½</i>

But that of the above arrear 94,821*l.* 2*s.* 3*½d.* appeared insolvent ; and that the funds at Michaelmas 1707, would produce the sum of 35,029*l.* 3*s.* 4*d.* above the charge of the establishments.

1709. The usual Addittional Duties were continued for one year by the 8th Anne, c. 1. and to encourage the provision trade, this act fixed the duties upon rock-salt, at 1*d.* per ton, in lieu of all other duties payable in import thereof.

By the report of the Committee of Accounts of this session it appears that the revenue exceeded the expense, and consequently that there was in credit to the nation at Midsummer, 1709, the sum of 71,019*l.* 1*s.* 5*¼d.*

1710. The Additional Duties were further granted for one year and a half, ending at Christmas 1711, by 9 Anne, c. 2.

The Revenue still kept above the expences, and there appeared to the credit of the nation at Midsummer 1710, 11,549*l.* 7*s.* 1*½d.*

1712. By the 11 Anne c. 1. the same duties were further continued for two years, with the addition of 20*s.* per hundred on molasses for seven years from the 2d of October, 1711.

In this session the Commons of Ireland took a very distinguished part in opposition to the ministers of the Queen,* who in a variety of instances had betrayed their design of bringing in the Pretender.

The Lords, more obsequious, had in one of their addresses presumed to censure some grants made to the University for its attachment to the Protestant cause.—They also condemned the bringing over several poor families of Palatines, for whose support large sums of the public money had been granted.—These circumstances the Commons highly resented,

* See their various Addresses in this Session.

resolving that the Lords, in said address, had infringed their rights and liberties.*

A new Parliament met on the 27th of November, and the Duke of Shrewsbury, Lord Lieutenant, informed them, "That as the several duties were to expire at Christmas, her Majesty to prevent their lapsing had sent over a bill to continue them for three months, whereby they would still have an opportunity of further providing for the credit of Government, and their own safety, *by such ways and means as they should think proper.*"¹⁷¹³

On the 7th of December, a bill was presented, without having any previous leave for bringing it in, for continuing the Additional Duties on beer, ale, strong waters, and tobacco, for three months.

This was hurried through both Houses with as much expedition as possible. On presenting it for the royal assent,† the 22d of December, 1713, the Speaker made a speech to the Lord Lieutenant, expressive of the state of the country, and the fidelity and attachment of the Protestants of Ireland, which is the first instance of a speech of this kind upon the Journals.

The new Parliament having shewn great zeal in the prosecution of the Pretender's friends, and particularly the Chancellor, Sir C. Phipps, for his illegal interference in the election of magistrates for Dublin; was prorogued during the adjournment for the Christmas recess, and not suffered to meet during the remainder of Queen Anne's reign: by which means the Committee of Accounts were prevented from making their report for 1713.

The House of Commons in the succeeding Parliament 1715, resolved *nem. con.* that whoever advised the late Queen to prorogue the late Parliament when a bill to attaint the Pretender was under consideration, was an enemy to his country, &c.‡

* See Irish Commons Journals, v. 3, p. 878.

† Although this bill received the royal assent, the act does not appear in the printed Collection of the Statutes.

‡ Irish Commons Journals v. 4, p. 18.

G E O R G E I.

1715.

Former
duties con-
tinued six
Months.

The Additional Duties having expired before the demise of the late Queen, and the Hereditary Revenue being considerably short of defraying the expenses of the establishment ; the first object with government upon the meeting of the new Parliament in this reign was to continue the former duties.—These were granted for six months by 2 George I. c. 1, and exactly agreed with those of the 11 Anne, except that the duty on muslin was lowered to 6*d.* per yard, to promote the East India trade, and discourage the cambrics of France.

New-Duties. The addition of those duties was not sufficient to raise the revenue equal to the expenses of government, and the following duties were granted for one year and nine months, from January 1715, by 2 George I. c. 2, *viz.* 4*l.* per ton upon all wines; 8*d.* a gallon upon home made spirits, and a tax of 4*s.* in the pound upon the salaries and pensions of *absentees*.—The Vice Treasurer's fee &c. of 6*d.* in the pound to arise out of the produce of those duties, to be applied towards building the Castle of Dublin.

Committee
of Accounts.

Upon intimation of the Pretender's invasion, a vote of credit was passed ; and shortly after the usual Additional Duties on beer, ale, &c. were continued from May 1716, to November 1717; 50,000*l.* having been raised upon the vote of credit, this act secured the re-payment thereof, and ordered payment of the interest.—Upon the passing of this act the House of Commons resolved *nem. con.* “ That no Money Bill “ be read in the House until the report of the Committee of Accounts “ be first made, and this resolution declared a standing order.”*—It has since been frequently enforced, and the Committee of Accounts must now be considered as an indispensable part of the parliamentary constitution of Ireland.

* See Irish Commons Journals, 17 May 1715—v. 4. p. 234.

A considerable decrease having been made in the Civil Establishment, &c.*—the usual Additional Duties only were granted by 4 George I. c. 1. The former duties on wines &c. (by 2 George I.) were continued for 2 years, and provision made for paying the interest of the loan. 1717.

The duties formerly granted were again continued for 2 years, by 6 George I. c. 4, and an appropriation made for the encouragement of the linen manufacture by a further additional duty of 12d. per pound Linen Fund. upon tea imported, and 3d. upon every pound of coffee, chocolate, and cocoa-nuts. 1719.

By the report of the Committee of Accounts, it appears that the nett produce of the Hereditary Revenue, and Additional Duties, together with the 4s. tax &c. for one year and nine months, £. s. d.

ending Lady-day 1719, were - - - - - 805,015 4 3 $\frac{3}{4}$
And that the charges of the Establishment and other expenses of Government for same time amounted to 793,658 4 2 $\frac{1}{4}$

The same duties as in the preceding session were further continued for two years, with a small tax upon hawkers and pedlars, in addition to those already granted, as a fund to encourage the linen manufacture, by 8 George I. c. 1. 1721.

The Committee of Accounts reported that the Hereditary Revenue, and Additional Duties produced £. s. d. nett for the 2 years ending Lady-day 1721, — 900,893 12 10 $\frac{1}{2}$
The 4s. tax and poundage fee same time - - - 14,950 8 4 $\frac{1}{2}$

Together £. 915,844 1 2 $\frac{1}{2}$

That the charges of the Establishment for said two years, exclusive of the extraordinary charges, were 909,007 17 2

* The Civil Establishment of 1715, was - - - - - £. 63,950 13 1 $\frac{1}{2}$
That of 1717 - - - - - 49,433 13 10

A SKETCH OF THE REVENUE

1723.	The usual Additional Duties were further continued for 2 years by 10 George I. c. 1.—The Committee of Accounts reported, that the Hereditary Revenue, and Additional Duties had produced nett for the 2 years ending Lady-day 1723, - - - - -	£.923,841	0	6
	The 4s. tax and poundage fee same time - - -	15,778	7	3 $\frac{3}{4}$
			939,619	7 9 $\frac{1}{4}$

That the ordinary charge of the Establishments and other expenses of Government, were - - 958,507 10 7 $\frac{1}{4}$.

1725.	The Additional Duties as in the preceding session were further continued for 2 years by 12 George I. c. 1.			
	The nett produce of the Hereditary Revenue for the 2 years ending Lady-day 1725, were - - - - -	£. 647,209	0	7 $\frac{1}{2}$
	Additional Duties same time - - - - -	254,202	2	3 $\frac{3}{4}$
	The poundage fee, &c. - - - - -	6,567	19	0 $\frac{3}{4}$
		Total - -	£.907,979	2 4 $\frac{1}{2}$

Note. By the second act for Additional Duties in this reign (2 George I. c. 17,) provision is made for securing the payment of the money to be borrowed, with the interest thereof, and is to be considered as the first Loan Act.—In the subsequent sessions distinct acts providing duties for payment of the Loan and interest, have passed.

G E O R G E II.

1727.	The usual Additional Duties were continued as in the preceding reign, by 1 George II. c. 1. for two years.			
	It appears that the nett produce of the Hereditary Revenue for the two years ending Lady-day 1727, was - - - - -	£. 671,747	18	4 $\frac{1}{4}$
	The nett Additional Duties for same time - - -	282,843	4	1 $\frac{1}{4}$
	The poundage of fee, &c. - - - - -	7,330	12	2
		Total - -	961,921	14 7 $\frac{1}{2}$
				being

being an increase of $53,942l. 11s. 10\frac{1}{2}d.$ over the produce of the two last years of the preceding reign.

The Additional Duties were further continued for two years, by 1729.
3 George II. c. 1.

The Committee of Accounts report, that the nett

produce of the Hereditary Revenue, and Additional Duties for the two years ending Lady-day *l.* *s.* *d.*

1729, amounted to — — — — $870,791 15 7\frac{3}{4}$

That the 4*s.* tax, and extraordinary receipts were $18,559 9 4$

 $889,351 4 11\frac{3}{4}$

That the charge of the Establishments, &c. for said

time were — — — — $982,710 4 9\frac{1}{4}$

So that there was a deficiency in the revenue of $93,358 19 10\frac{1}{2}$

And a decrease from the produce of the two preceding years of — — — — $72,570 9 3\frac{3}{4}$

The Additional Duties already established, were regularly continued throughout the remainder of this reign by successive acts for the term of two years each.

1731.

The further additions which took place were as follow: In 1737, an addition of 6*d.* per yard on the import of *romalls and cotton manufacture*, and *cambricks* above yard wide, except from Great Britain, by 11 George II. c. 1, and so continued.—1753, An addition of 4*os.* per pound weight upon the import of *velvet and silk manufacture*, except of the manufacture of Great Britain, China, Persia, and the East Indies, by the 27 George II. c. 1, and continued on.—1759, An addition of 1*s.* per ream upon the importation of *paper* of above 5*s.* per ream value, except from Great Britain, by the 33 George II. c. 1.

Further
Additional
Duties.

From the year 1731, it will not be necessary to take notice of the produce of the Additional Duties, &c. as reported by the Committee of Accounts,

A SKETCH OF THE REVENUE

the public accounts stating the particulars of receipts and expenditure having been inserted in the Journals of that year, and regularly continued every session since.

From those accounts, abstracts have been made of the Additional Duties, &c. for every year, and are inserted in the Appendix.

By a display of the produce of the several duties in a regular succession of years, a better knowledge may be gained of the state of the country, and fairer deductions made as to the operations of government in the revenue department, than from any partial statement, or comparison of distant periods.

G E O R G E III.

1761

The Additional Duties laid on in the first session of this reign were a continuation of those granted to George II. viz.—2s. a barrel upon ale of above 6s. value, and 4d. upon ale of 6s. or under per barrel—4d. a gallon upon home made spirits—3d. per pound upon tobacco imported—on East India muslins, 6d. per yard—ditto silks and stuffs, 1s. 6d. per yard—on all wines, 4l. per ton—brandy, and foreign spirits single, 8d. a gallon, and proportionably higher according to the superior strength*—cambricks 6d. per yard—on romalls or mixtures of silk and cotton 6d. per yard—on velvets, and silk manufacture, except of Great Britain and the East, 40s. per pound weight—1s. per ream on paper of 5s. value, and upwards, except British, and 20s. per hundred upon molasses and treacle, by 1 George III. c. 1.

In 1765, a second additional duty of 3d. per yard on cambricks was transferred from the fund appropriated to encourage the Dundalk cambrick manufacture to the ordinary revenue.

In 1773, it was found necessary to increase the revenue by the imposition of the following new Additional Duties, by 23 and 24 George III. c. 1, viz. 4l. 13s. 4d. on French wines—6l. per ton on Portugal—

New
Additional
Duties
1773.

* This was a new regulation.

and

and on Rhenish, and all other wines, except Spanish, 4*l.* 11*s.* per ton—on spirits, except of the British colonies, 8*d.* per gallon—on teas 1*d.* for every six-pence which they cost above 4*s.* per pound at the Company's sales—muslins, chintzes, and calicoes 6*d.* per yard—cards 6*d.* per pack—(and by cap. 3, granting a further supply) an additional 6*d.* per yard on the import of chintzes, calicoes, and muslins of the East.

The produce of these several duties were distinctly entered in the public accounts under the general head of New Additional Duties,* (the others called old) and so continued till the year 1781, when the public accounts were presented, with the produce of the whole under the head of *Additional Duties*.

N. B. In this session 1773, the Loan-fund was augmented by the addition of various duties, and the transfer of others from the ordinary revenue, in order to enable government to discharge the addition of interest, and annuities on the public debts.

In 1777, there was a further increase of the Additional Duties by granting 6*d.* a gallon on foreign spirits, except from the British colonies—6*d.* upon brandy, geneva, and other spirits imported, and 4*d.* upon rum from the British colonies.

Further additions.
1777.

There was also a regulation and increase of the duty upon carriages.

In 1779, the duties on spirits were consolidated—the duty on 1779. vinegar imported transferred from the Loan-fund, and increased to 5*l.* 6*s.* 6*d.* per ton—10*s.* per annum duty for a license on selling cyder by retail, and 1½*d.* per pound laid upon the import of hops—an additional five per cent. on earthen, japanned and lacquered ware—2*d.* per pound on coffee.

For the encouragement of the damask, and diaper manufactures, a duty of 6*d.* per yard was laid upon the importation of yard wide napkenning—1*s.* per yard on the same from 6 to 8 quarters wide—and on such as were from 11 to 12 quarters wide 2*s.* per yard.

* In the accounts delivered session 1775, the old additional duty on wine is inserted *wine first* (the second duty thereon was appropriated to the Loan-fund) the old duty on spirits has the name of *spirits single*, and that on muslin is called *muslin first*,

1779,
Six months
Money-bill.

The Additional Duties of this session were at first granted but for six months, but Ireland having obtained a share in the Colony-trade, &c. they were further granted for 18 months: and in the act passed for the advancement of trade, certain equalizing duties were granted, in consequence of the new arrangement with Great Britain. By this act there was an addition of 1s. per pack laid upon cards imported.

For the encouragement of agriculture a duty of 2s. per barrel was granted upon the importation of all wheat, except British, unless the middle price of wheat in Ireland was above 23s. per barrel.

This duty was afterwards extended (in the act which continued the Additional Duties for 18 months) with a duty of 1s. upon every hundred pounds weight of flour, meal, bread, and biscuit imported, except from Great Britain.

Consolidation In 1781, the several additional duties on wine were consolidated by 21 and 22 George III. c. 1, also those on tobacco, by cap. 4, and the duties on sugars by cap. 6; at the same time the spirit duties, as being more certain and productive, were transferred to the Loan-fund, together with the duty upon cards, and several unproductive branches of the Loan duties brought to the account of the ordinary revenue, as the duty of 3*l.* per ton on the export of linen rags, and 10*s.* per ton on the export of soapers waste.

**and Transfer
of Duties.**

In 1783, a further additional duty of six per cent. was granted upon the duties paid by retailers on all their imports; and the duties upon the import of beer, ale and porter consolidated, and increased to 4*s. 1*d.** upon every barrel of 32 gallons.

In the next session of parliament, 1784, there was not any addition made, except a small duty of protection, by imposing 2*l.* 10*s.* per hundred weight upon the import of iron and steel wire.

**Commercial
Propositions,
1785.**

The year 1785, distinguishes itself as a particular æra in the history of the finances of Ireland; it would however be foreign to the intention of this *Sketch*, to enter into a particular detail of the circumstances which led to the events of this session. Suffice it to observe, that the advantages derived from the participation of the Colony-trade, and removal of the various restrictions under which Ireland laboured, prior to 1779, had

had not exactly kept pace with the sanguine hopes entertained from those events.

The country appeared after five years enjoyment of that situation so ardently pursued, in circumstances far short of what it had anticipated. It was found that the current of trade was not so readily turned into new channels, or even induced to reassume those in which it was anciently wont to flow. To obtain a footing in foreign markets proved a matter of more difficulty, than was at first foreseen.

The immense capitals of the British merchants, and their ability to furnish every variety of manufacture which foreign markets could demand; proved decisive advantages over a country circumstanced as Ireland was, with little circulating wealth, and its industry, except in the linen trade, unused to exertion.

It was discovered that the opening of the home markets of the two countries to each other, bid fair to be mutually advantageous: and it was perhaps that point of all others, upon which the opinions of the ablest, and most enlightened men in both kingdoms, unanimously concurred; ‘That a commercial intercourse between Great Britain, and Ireland, upon terms of reciprocal advantage, must prove of the utmost importance to the empire at large.’ Unfortunately, the ideas of reciprocity, were not exactly the same in both countries!

Upon opening the session of 1785, the Duke of Rutland recommended from the throne, the consideration of this great object.* It was taken up and pursued in both houses of Parliament with that laudable ardor which seems a national characteristic. Certain propositions were rapidly agreed to, as the basis of the intended arrangement, and an ad-

* His words were—“ I am to recommend, in the King’s name, to your earnest investigation, those objects of trade and commerce between Great Britain and Ireland, which have not yet received their final adjustment. In framing a plan, with a view to a final settlement, you will be sensible that the interest of Great Britain and Ireland ought to be for ever united and inseparable, and his Majesty relies upon your liberality and wisdom, for adopting such an equitable system for the joint benefit of both countries, and the support of the common interest, as will secure mutual satisfaction and permanency.”—Commons Journals, v. 22, p. 14, 20th January, 1785.

A SKETCH OF THE REVENUE

dition of various duties granted, to raise the revenue above the then expenses ; that a surplus might be applied to the navy of the empire.

After a discussion of near six months, the alteration, and enlargement of the original propositions ; the ideas of reciprocity were so different, and the apprehension of endangering the national constitution (which was stated to be materially involved in this commercial arrangement) was so great in Ireland, that the plan was virtually rejected by the Irish House of Commons. The Minister, with a majority of 19, * abandoned the project, lest he should seem to press a measure which had not the sense of the nation so fully with it, as a point of that magnitude demanded. But although the expected advantages were not obtained, the taxes, which must be deemed the earnest of those advantages, remain. They were so many, and extensive, that it will be most satisfactory to particularize the various Additional Duties, as they were granted in the session of 1785.

By the 25th George III. c. 1, the Additional Duties granted for support of the forces † upon the Establishment, and for the other necessary expenses of Government were as follows, viz.

Upon beer, ale, and porter imported, 4s. 1d. for every thirty-two gallons, in lieu of all former duties—upon green tea six pence a pound—upon bohea four pence, and if purchased at the East India Company's sales for more than 4s. British per pound, an additional penny for every six pence per pound paid over. Upon wines the several duties in the schedule annexed ; over and above which an additional duty of thirty

* Upon Mr. Orde's motion (12th August, 1785) for leave to bring in " A bill for effectuating the intercourse and commerce between *Great Britain and Ireland*, on permanent and equitable principles, for the mutual benefit of both kingdoms"—the division was

Ayes (for bringing it in)	127
Noes	108
	—

19 Majority.

† The established forces of Ireland at this time were 15,092 men, officers included, being the old establishment of 12,000, and the augmentation of 3,092 by Lord Viscount Townshend.—For the New Military Establishment see the Appendix.

pounds

pounds per ton is to be paid upon Portugal wines—upon Portugal cork 10s. per hundred weight, and upon every thousand of lemons and oranges imported from Portugal, 40s. these duties are to cease as soon as the goods of Ireland were admitted into Portugal agreeable to treaties, and the same should be notified to the Commissioners of the Revenue by authority of his Majesty.*

Upon chintzes, calicoes, and muslins of the manufacture of China, Persia, or the East Indies, an additional six-pence per yard, also upon all calicoes, and muslins, a further duty of six-pence per yard, and upon silks and stuffs of Persia, China, or the East Indies, an additional 1s. 6d. per yard—upon velvets or manufactures made of, or mixed with silk, except those of Great Britain, China, Persia, or the East Indies, an additional duty of 4*l.* per pound weight.

Upon chocolate, and cocoa nuts three pence per pound. Chocolate.

Upon romalls, and all manufactures of cotton, or of cotton and linen mixed, as well muslins as others, except British, 6*d.* per yard. Romalls &c.

Upon damask towelling, napkenning, or cloths of flax or hemp, not British, 6*d.* per yard, if yard wide, or under—1s. per yard, if above one yard wide, or under two yards—and 2*s.* per yard, if two yards wide, or more.†

Upon hops, one penny halfpenny per pound. Hops,

Upon vinegar of Great Britain 15*s.* per ton, and upon all other vinegar 5*l.* 6*s.* per ton. Vinegar,

Upon china, earthen, japanned, or lacquered ware, as rated for custom by the book of rates, 5*l.* per cent. upon value. China, &c.

Upon various dry goods,‡ and merchandize (not being of the growth, and produce, or manufacture of Great Britain) therein named, as the Foreign dry goods.

* The goods of Ireland have since been admitted into Portugal conformable to the treaties, which being notified to the Commissioners (by letter from Mr. Secretary Orde, of 1787) those extra duties upon the productions of Portugal have consequently ceased.

† Those duties are to be considered as duties of protection to the Irish Linen-manufacture, and for the year ending Lady-day, 1785, they produced only the sum of 1*l.* 6*s.*

‡ The first additional duty upon Foreign dry Goods was, a five per cent. in 1777—appropriated to the Loan-fund.

same now stands rated for custom in the book of rates, or if unrated to be valued upon the oath of the importer, a further additional duty of 10*l.* per cent. over and above all other duties payable for the same, viz. upon apparel, apples, bacon, and hams, beads of glass, chocolate, and cocoa nuts, cloves, currants, chesnuts, walnuts, small nuts, bugles, hulled or pearl barley, artificial flowers, millinery ware, fans, hats of chip, and straw, anchovies, sturgeons, pins, wrought ivory, olives, onions, prints, and pictures, mace, nutmegs, wrought incle, drugs not for dyers use, elephant's teeth, furs; all lacquered, japanned, gilt, painted, bronzed, and enamelled wares, gloves of all sorts, almonds, anniseeds, cinnamon, liquorice, paper, piamento, prunes, raisins, rice, saffron, succards, succus liquoritiæ, needles, thimbles, outnal threads, whited, brown, and all other threads, haberdashery ware, china, and earthen ware, hard ware, mermits, iron pots, scissars, snuffs, tiles, shot, laces of cotton, thread, or silk, groceries of all kinds (except sugars) oranges, and lemons, lime juice, lemon juice, orange juice, not being for dyers use, tape, foreign linens, and all manufactures of flax and hemp.

Herrings,
linseed oil,
cards,
foreign wire,
and gunpow-
der.

Paper.

Export du-
ties, Hides,
Soap Waste,
Linen rags.

Excise on
beer, and

Cyder.

Upon herrings, except British, 10*s.* per barrel: upon linseed oil, 6*d.* per gallon: upon cards, 1*s.* per pack: upon iron wire, not British, 2*l.* 10*s.* per hundred weight: upon gunpowder, not British, 40*s.* per hundred weight: upon paper, not British, except brown, blue and pressing papers, 1*s.* per ream. All the foregoing duties are upon importation, and those upon beer, ale, porter, teas, and wines, are to be considered as a consolidation, and in lieu of all other duties.

The following Additional Duties are upon export, viz.—Upon raw hides, except to Great Britain, an additional six-pence each, soap-boilers waste ten shillings per ton, and upon linen rags, 3*l.* per ton.

Also the following internal duties, or excises, viz.—Upon all beer or ale brewed within the kingdom by any common brewer, or in his vessels, two shillings for every 32 gallons,* if above six shillings per barrel, if of six shillings value, or under, four pence for every barrel.—Upon cyder,

* The Gallon to contain 272*1*/*2* cubical inches; formerly the excise used to be taken by the wine gallon of 217*5*/*6* being one fifth less.

sold by retail, one penny per gallon, and a duty of ten shillings yearly to be paid by persons who sell cyder by retail.

Also four shillings out of every twenty shillings to be paid by persons who have salaries,* profits of employments, fees, or pensions over, and above the expenses of executing said employments, unless they reside in Ireland for six months in the year. There is an exemption from this tax for the descendants of the late King, and some others therein named, if licensed under the King's sign manual.

Four shilling tax on salaries, &c. of absentees.

Besides the foregoing duties, there was an addition of six per cent. upon the duties payable upon all goods, except sugars, imported by a retailer or consumer.

Additional six per cent. by retailers.

The Duties hereby laid upon chocolate, cocoa nuts, raw hides, and linseed oil, were to be paid to the trustees of the hempen, and flaxen manufactures, for the support of said manufactures; and it is ordered, that so much of the duties upon teas as should amount to 7,300*l.* should be placed to the account of the Hereditary Revenue, and the surplus of said tea duties to go in account with the Additional Duties.

Appropriation of duties

The duty of ten shillings per barrel upon foreign herrings was appropriated to the encouragement of the Irish fisheries.

Out of the produce of those Additional Duties there were various sums to be paid to the Speaker, and servants of the House of Commons, pursuant to resolutions of the Committee of Supply:—and also a sum of 95,000*l.* to be applied in such manner as Parliament should direct, for the advancement of fisheries, trade, and manufactures, and the maintenance of hospitals, charities, building churches, &c.—Also to pay a drawback upon crude brimstone, or saltpetre, used in making oil of vitriol, or aquæ fortis—and further, this act imposed forfeitures, and a penalty of treble the value, upon importing gold, or silver lace, cambricks, or lawns, hops, or glaſs, except from Great Britain.

Payment out of additional duties.

* This tax was first granted by 2 Anne, c. 4. § 3—afterwards revived by 2 George I. c. 3, and applied to the discharge of the interest of a sum to be raised by a vote of credit of the House of Commons. See Irish Journals, v. 4, p. 153.—Since that time it has been always appropriated to the Loan-fund, till session 1783, when it was applied to the ordinary revenue by the act of additional duties.

No. I.

Schedule of
Wine Duties
consolidated.

SCHEDULE of the DUTIES upon every Ton of WINE, filled or unfilled, imported, subject to Alien's duty, or otherwise, to be paid in ready money nett, without discount or allowance, and to be in lieu, and *full satisfaction of all Duties, Customs, and Excise* payable thereon by any act, or acts of Parliament, heretofore made in Ireland.

Denominations.	If not subject to Alien's Duty.				If subject to Alien's Duty.				
	Filled.		Unfilled.		Filled.		Unfilled.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
French Wine - - - -	33	7	0	31	1	0	34	10	4
Portugal, and Madeira							32	2	0
Wine, Spanish, and Canary	22	4	8	20	14	0	23	0	0
Wine, and Wine of all the dominions in Spain - - -	13			13			13	21	8
Rhenish Wine - - - -	27	19	10	16	25	13	10	18	$\frac{2}{3}$
All other Wine - - - -	28	9	10	16	26	2	10	18	$\frac{2}{3}$
							30	3	2
							16	9	10
							15	12	10
							18	1	$\frac{2}{3}$

No. II.

Drawbacks
thereon.

SCHEDULE of the DRAWBACKS upon said WINES, if regularly exported within three years after their importation.

French Wine - - - -	29	17	0	27	18	0	29	17	0.	27	18	0		
Spanish, Canary, and Wines of the dominions of Spain, and Portugal, and	17	4	8	16	4	0	16	6	10	13	$\frac{2}{3}$	15	8	0
Madeira Wine - - -	23	9	10	16	21	12	10	18	$\frac{2}{3}$	23	9	10	16	
All other Wine - - - -										21	12	10	18	$\frac{2}{3}$

Besides

Besides the duties granted by the last mentioned act, there were other additional duties upon some articles, for which particular acts were passed, on account of new arrangements in the revenue, as the malt tax, by 25 George III. c. 3, being 2s. 6d. for every barrel of malt made in Ireland, and also 2s. 6d. upon every barrel of malt imported, as fixed by 25 George III. c. 3, which contains various regulations relative to malting, collecting the duties, &c.

Colonial
trade granted

Malt tax.

This act also directs that factors, or persons not being distillers, dealing in home made spirits, shall take out and pay for a license forty shillings.

By the 25 George III. c. 9, granting the duties upon carriages, it is enacted, that for every coach, &c. with four wheels, except hackney or stage coaches,* or coaches kept for sale, an additional duty of 3*l.* per annum be paid, but where any person keeps more than one such carriage, 4*l.* to be paid for each; and for every chaise with two wheels, ten shillings per annum to be paid.

Duty on car-
riages.

Besides these duties upon carriages, there are others, which are appropriated to the encouragement of tillage.

By the 23 and 24 George III. c. 19, for regulating the Corn-trade, Corn boun-
ties, and promoting agriculture, and providing a regular, and steady supply of corn in Ireland, bounties are granted when corn is at certain prices, and the following duties laid upon the import, when the prices are under Duties. the following in Dublin market, viz.

Wheat, when under 30*s.* per barrel, 10*s.* duty to be paid upon every barrel of wheat, or malt.

Rye —————— 26 —————— 10*s.* upon every barrel of rye, or meslin.

Barley, or bere —————— 14 6 —————— 10 for each barrel of barley, bere, or big.

Oats —————— 11 5 for every barrel of oats.

White peas when und. 30 } 10 to be paid for every barrel imported.
Grey do. or beans und. 18 3 }

And

* Hackney and Stage Coaches, Sedan Chairs, &c. were taxed by a particular act which appropriated the produce to the support of the Foundling Hospital in Dublin, but as the collection was made immediately under the inspection of the Governors of that charity, and accounted.

A SKETCH OF THE REVENUE

And when the prices of any species of corn, or grain shall be above the said prices respectively, then there shall be paid only a duty of two-pence for every such* barrel of corn, or grain imported, and for every hundred weight of malt, meal, or flour made thereof, and imported two pence. These to be in lieu of all former duties.

There is however an alteration as to malt, by the act (25 George III. c. 3) regulating the malt tax.

Oats for seed exempted.

N. B. Oats are allowed to be imported for seed duty free, and also peas, and beans for garden use. In this act there are various regulations relative to the exporting corn, &c. to Great Britain, agreeable to the corn acts there.

Further regulations

for meal, flour, &c.

By the 25 George III. c. 10, for explaining, and amending the above act for regulating the Corn-trade, &c. it is enacted, that when rye, or meslin are subject to a duty of ten shillings a barrel, upon importation, there shall be paid for every stone of rye, or meslin meal imported a duty of six pence. When barley or big shall be subject to 10s. a barrel duty upon importation, there shall be paid for every stone of meal thereof imported seven pence halfpenny. When wheat is subject to 10s. per barrel duty upon import, there shall be paid for every stone of wheat-meal, 6d. and upon every stone of flour or biscuit, 9d. When oats are subject to 5s. per barrel duty upon importation, there shall be paid upon every hundred weight of meal thereof, 5s. And when peas, or beans, are subject to 10s. duty upon importation, there shall be paid upon every stone of meal thereof, six-pence.

It was deemed necessary to be thus particular in the abstract of the corn acts, as from their operation, the most beneficial consequences

counted for to them, without coming at all either into the Treasury accounts, or within the control of the Exchequer, it is not necessary further to mention it here.—This was the case untill 1787, when the produce (being about 5000l. per annum) was with some other local taxes, ordered to be applied in support of the newly erected Police Establishment, and an additional tax upon houses given for support of the Foundling Hospital.

* The barrel of wheat, rye, peas, and beans, must weigh (according to this act) 20 stones, of 14 pounds each: The barrel of bere 16 stones: The barrel of oats, 14, and the barrel of malt, 12 stones.

have

have resulted; and Ireland has made such rapid advances in agriculture within a very few years, as to rival Holland in the export of grain.

Further New Additional Duties were granted (for the first time) upon Licenses to be taken out by various persons, by 25 George III. c. 8, viz.

Every person manufacturing candles, or soap for sale, or manufacturing paper hangings, to pay 20s. for an annual license.—Persons selling tea, or grocery by retail in any city, or town corporate, to pay 20s. for a license, such persons as sell those articles in other places to pay 10s. for their license. All sellers or makers of gold, and silver plate, and all tanners to pay 20s. for an annual license, under a penalty of 20*l.* for neglecting to take out such licenses.

By the act for licensing hawkers and pedlars, petty chapmen, and others, 25 George III. c. 20, forty shillings is to be paid by every hawker, pedlar, petty chapman, or other person trading from town to town, or to other mens houses, fairs, markets, &c. travelling either on foot, or with a horse, or horses, except as aftermentioned, with goods or merchandize:—except travelling tinkers, smiths or carters, persons hawking trees, shrubs, books, &c.—Also a like license to be paid for by every seller of glass, not being the maker, or importers of it, or selling wines, spirits, or ale.

Those so travelling with goods, or merchandize, carried, or drawn by a horse, as, or mule, to pay an additional 40s. for each horse, as, or mule; with various regulations, and penalties for not being licensed. Also providing that there be no greater duty upon the license to sellers of pots, &c. of cast iron than 40s. although they travel with horses.

N. B. These last are the duties upon licensing hawkers, and pedlars, formerly appropriated to the support of the Protestant Charter-schools.
See *Protestant Charter-schools.*

Licenses
duties upon,
paid by

Chandlers,
Paper-hang-
ers,
Grocers,

Goldsmiths,
Tanners.

Hawkers and
Pedlars.

In consequence of the exertions of the Commons of Ireland in 1779, the Colony-trade was extended to that kingdom by Great Britain; it therefore became necessary to revise, and alter the duties upon the articles of colonial produce imported into Ireland. The new arrangement of the duties upon those articles shall be briefly touched upon.

Duties in consequence altered upon export, By the act for the advancement of trade, 25 George III. c. 4, all former duties upon the exportation of certain native commodities of Ireland, as hides raw, and dressed; skins ditto, rabbit fur, kids hair, parchment, vellum, and lapis caliminaris, to the British plantations, and West Indies were repealed, and other duties granted instead thereof.

upon import. A duty of 1*s.* 3*d.* per pound was laid upon raw silk imported (not of American growth) in full of all other duties, to give a bounty of 3*s.* per pound upon all ribbons and stuffs of silk only—and proportionably for mixtures.

It also directed a bounty of six pence per ounce to be paid out of the Tillage-fund, and on the export of wrought plate.*

An alteration was made in the duties paid upon the import of various commodities, the produce of the British West India islands, or plantations, conformable to the duties paid in England upon the importation of those articles. There were also duties laid upon the export of the plantation, and colony goods from Ireland, so as to prevent any superior advantage in Ireland over Great Britain in the export of such goods; together with clauses equalizing by drawbacks upon the export of East India goods from Ireland to the British Colonies, and Plantations; that the remaining duty left in Ireland, should be equal to the amount of the duties retained in Great Britain upon such articles when exported thence.

Operation thereof limited. The operation of this extension of trade to Ireland had been very limited in her favour for a considerable time, as we may collect from the produce of those duties which for the year ending at Lady-day, 1785, amounted only to ————— £.384 8 8 But for the year ending at Lady-day 1789, the amount of those duties increased to ————— 2497 12 6

* This bounty on the export of wrought plate was not inserted in the act for Advancement of Trade, session 1787.

By the act for regulating the Sugar Trade, and for granting to his Majesty the duties therein mentioned (25 George III. c. 5) a duty of 1*l.* 16*s.* 9*½d.* was granted upon every hundred weight of refined sugar in loaves (not being bastards) and candy imported from, and being of the manufacture of Great Britain; and upon all bastards, ground, and powdered sugar, and refined loaf sugar broken, imported from thence, and being of British manufacture, a duty of 18*s.* 1*½d.* per hundred weight.

Duties upon
Foreign
Sugars.

The duties upon Sugars of the growth, product or manufacture of the British Plantations, or West India Islands imported directly from thence, or from Great Britain, are according to the following Schedule, viz.

Upon every 112 lbs. of	If not subject to Alien's Duty		If subject to Alien's Duty	
	Duty.	Drawbacks.	Duty.	Drawbacks
Muscovado Sugar	£ 13 3 12 <i>½</i>	£ 12 5 18 <i>½</i>	£ 13 9 0 <i>½</i>	£ 12 6 8 <i>½</i>
White - - -	1 11 4 15 <i>½</i>	1 8 8 5 <i>½</i>	1 12 10 8 <i>½</i>	1 8 9 13 <i>½</i>
Refined - - -	1 13 4 3 <i>½</i>	4 4 1 13 <i>½</i>	4 18 4 18 <i>½</i>	4 4 7 3 <i>½</i>
Panelles - - -	0 17 5 14 <i>½</i>	0 16 4 14 <i>½</i>	0 18 0 17 <i>½</i>	0 16 5 7 <i>½</i>

N. B. The drawbacks are payable upon exportation after one year, and within three years after importation.

SCHEDULE of the Duties payable upon all Sugars imported into Ireland, *not being* of the growth, product or manufacture of the British Plantations, except Brown, Muscovado, and Prize Sugars.

Upon every 112 lbs. of	If not subject to Alien's Duty.				
	Duty upon Importation, except from Great-Britain	Duty upon Importations, from Great-Britain.	Drawbacks upon Exportation.		
Muscovado Sugar	£ 13 2 14 <i>½</i>	2 8 10 14 <i>½</i>	2 11 0 14 <i>½</i>		
White - - - -	4 12 11 8	4 5 0 1 <i>½</i>	4 8 11 14 <i>½</i>		
Refined - - - -	10 8 1 14 <i>½</i>	9 9 8 14 <i>½</i>	9 18 11 4 <i>½</i>		
Panelles - - - -	1 9 4 14 <i>½</i>	1 7 2 14 <i>½</i>	1 18 3 11 <i>½</i>		

If subject to Alien's Duty.

Muscovado - - -	2 14 5 <i>½</i>	2 9 0 0 <i>½</i>	2 11 2 0 <i>½</i>
White - - -	4 15 1 12 <i>½</i>	4 5 2 9	4 9 2 2 <i>½</i>
Refined - - -	10 13 2 9 <i>½</i>	9 10 2 4 <i>½</i>	9 19 4 14 <i>½</i>
Panelles - - -	1 10 0 7 <i>½</i>	1 7 3 17 <i>½</i>	1 8 4 17 <i>½</i>

N. B. The Drawbacks are payable only if the Sugars are exported within three years from their importation.

A SKETCH OF THE REVENUE

The foregoing duties to be in lieu of all others, formerly granted; and various regulations were made by this act for preventing fraudulent entries, similar to those in the British acts.

Equal to a
Prohibition.

By the last Schedule it will appear, that the duties therein being equal to a prohibition, the Irish have, in consideration of the British Plantation Trade being extended to them, utterly given up all the advantages they might derive from a direct intercourse for Sugars with foreign Colonies and Plantations.

Produce.

		£.	s.	d.
The duties upon Raw Sugars for the year ending	—	105,199	5	0
at Lady-day, 1785, amounted to	—	5,789	8	4½
And upon Refined Sugars same time	—	5,612	10	6½
The duties upon Raw Sugars for the year ending	—	103,785	4	11
Lady-day, 1789, produced	—	—	—	—
And upon refined for same time	—	—	—	—

TOBACCO.

Tobacco.

By the act for regulating and extending the Tobacco Trade, and for granting to his Majesty the duties therein mentioned, (25 George III. c. 6) a duty of ten-pence per pound was laid upon Tobacco imported; and if ware-housed, eleven-pence per pound in fifteen months by bond. Which duties to be drawn back if the Tobacco should be exported within three years.

There was also an additional duty of one penny per pound, if subject to Alien's-Duty.

Separate
Accounts
for the
Hereditary
Revenue.

These duties to be in lieu of all others upon Tobacco. The act directs separate accounts to be kept for the Hereditary Revenue, and Additional Duties, by applying $2\frac{1}{2}d.$ per pound of the produce of the duties to the account of the Hereditary Revenue.

Manufacturers of Tobacco to be licensed.

Manufacturers of Tobacco to take out a *License*, for which 40s. annually to be paid: also 5l. yearly for every Tobacco-table used for spinning, or manufacturing Tobacco, but no manufacturer to be liable to pay for more than two: 40s. yearly for each Tobacco-prefs, not more than four. Two pence per pound to be paid for all Tobacco

manufactured

manufactured within the kingdom ; to be paid according to the weight taken out of the original package. This being the first duty laid upon manufactured Tobacco, a provision was made laying a duty of eight-pence upon every *five pounds* of Tobacco in the possession of any Manufacturer that was either manufactured, or in a manufacturing state, and giving an allowance of nine-pence for every five pounds of manufactured Tobacco (beside the drawback) to be exported, that had paid said duty of two-pence per pound ; with various regulations to prevent frauds in entering, manufacturing, and exporting.

	£.	s.	d.	Produce.
ending at Lady-day, 1785, amounted to	—	135,187	13	5
And for the year ending Lady-day, 1789,	—	111,192	15	0
Being for the Duty on Import,	£.44,237	3	3	
And for the Inland Excise on Tobacco,	66,955	11	9	

Here it is to be observed that the operation of the new mode of Excise instead of raising the Revenue, has rendered it much less productive than heretofore ; besides the vast additional burden by newly created offices for the collection, which it has been asserted in the House of Commons, nearly swallows up the produce, without at all suppressing the smuggling trade.

Besides the foregoing duties upon articles of Colonial produce, there are several upon Rum, &c. which are appropriated to the payment of the loan interest, &c. See page 73.

Also by 25 George III. c. 7, granting the duties upon *Coffee*, Duty on Coffee. 1*l.* 15*s.* 3*d.* was laid upon every hundred weight thereof, besides three pence per pound, which went to the Loan Fund ; and all *Coffee House* Coffee-house Licences. *Keepers* are to take out a *License* at one shilling yearly.

	£.	s.	d.	Additional Duties.
the year ending at Lady-day, 1785, was	—	406,194	12	5 $\frac{1}{2}$
For the year 1786,	—	—	—	596,191 13 2 $\frac{1}{4}$
And for the year ending Lady-day, 1789,	—	573,597	1	8 $\frac{1}{4}$

In the next session, 1786, no material alteration took place in the Additional Duties.

In 1787, the duties were continued as before, with the addition of 20s. per hundred upon the import of Treacle.

A Commercial Treaty having taken place this year between Great Britain, and France, produced some necessary alterations in the duties upon extending the benefit of the Treaty to Ireland. By the 27 George III. c. 9, ' For granting the duties therein mentioned, and giving effect ' to a Treaty of Commerce and Navigation concluded between his ' Majesty and the Most Christian King.'—The following articles, viz. wines and linens of the growth and produce of France; beer, cutlery, hardware, cabinet ware, and turnery, all sorts of cotton manufactured in the French dominions in Europe, woollens knit, or wove, including hosiery; sadlery, gauzes, millinery of muslin, lawn, cambrick or gauze of the manufacture of France, or any place belonging to, or under the dominion of the Most Christian King, in Europe:—cambricks, earthen ware, pottery, and porcelaine, plate glaſs, or glass ware, imported in British or Irish ships, or in French ships owned by British subjects, are to be duly entered, and pay the several duties set forth in the schedule annexed to the act. Articles not mentioned in the Treaty to pay no more than the like articles of any other European nation. The ancient Hereditary Revenue to be secured, the duties accounted for, and so much as should arise to it applied to said revenue. The duty on wines to be drawn back on exportation, agreeable to the 2d Schedule.

This act has been regularly continued since.

Additions.

In 1788, the former duties, with the addition of $1\frac{1}{2}d.$ per pound upon Oil or Spirit of Turpentine imported, upon British Rosin 1s. $7\frac{1}{2}d.$ per hundred, ditto foreign, if imported in ships built according to law, 2s. $5\frac{1}{2}d.$ —or 2s. $6\frac{1}{4}d.$ per hundred weight, if imported in foreign built vessels. These duties to be in lieu of all others on these articles.

In this session an alteration took place in the Tobacco duties, bringing them more into the form of an excise.—The duty was lowered from 10d. per pound upon the import to 6d.—and the duty of 2d. per pound upon the manufacture raised to 6d—with various regulations, in order

to

French
Treaty of
Commerce.

to prevent illicit trade. The duty upon the license to be taken out by manufacturers of Tobacco was raised from 40s. to 20*l.* but the duties upon Tobacco-tables, and presses were taken off; the registry of them still to be kept.

The duties upon Coffee were fixed at 6*d.* per pound upon the import, Coffee: and an additional 6*d.* per pound upon coffee purchased from the importer. The license upon the sellers of coffee raised from 1*s.* to 20*s.*—and the license upon retailers of Cyder raised from 10*s.* to 20*s.*

The duty upon four wheeled carriages was in this session raised from Carriages. 3*l.* to 4*l.* each—and upon chaises, &c. with two wheels, raised from 10*s.* to 15*s.* per annum each.

In 1789, the Additional Duties were further continued, with the addition of a duty of 10*s.* per ton upon the export of Manure, which used to be carried away as ballast to the great injury of agriculture. The license paid by Tobacco-manufacturers was lowered in this session from 20*l.* to 12*l.* Manure.

No material alteration occurred in the Additional Duties of last session, but to bring the whole into a proper point of view, a short abstract of the acts of session 1790, is given in the Appendix.

S T A M P S.

Stamp duties In 1773, the Revenue being considerably short of the expenses of Government, Stamp Duties were granted upon all parchment, vellum or paper, whereon any legal proceeding, or private instrument, of almost any nature, should be written or engrossed ; and upon all almanacks, news-papers, advertisements, and pamphlets ; according to the nature of the articles stamped, the duties varied from six pound to one half-penny, by 13 and 14 George III. This act empowered his Majesty, or the Chief Governor, to appoint Commissioners for the execution thereof, and officers for stamping, and collecting the duties : It also imposed various fines upon using paper, parchment, or vellum, un-stamped, in any case where the same is directed to be stamped by this act.

Granted for 21 months. These duties were first granted for one year, and nine months, from the 25th of March 1774, at the expiration of which period they were continued, and have since been, from time to time, according to the terms of the acts granting the Additional Duties.

Addition. They have been at several periods raised considerably, and by the 30 George III. c. 16, the Stamps vary on the several articles set forth in the schedule annexed to the act, from 100/- to one penny. This rise in the duties has been the chief cause of the increase in this branch of revenue.

Produce.	The produce of the Stamp Duties for the year	£.	s.	d.
	ending at Lady-day, 1785, amounted to	—	38,512	15 10
	And the expense of the collection, &c.	—	—	8,404 19 5
	Being very near 19 per cent, thereon.			
	The produce for the year ending Lady-day			
	1789, amounted to	—	—	58,606 11 1½
	And the expense of collection, &c. same time,	—	11,211	14 5

POST - OFFICE.

In consequence of the repeal of the 6th George I. in Great Britain, and the declaratory law passed in Ireland, the continuation of the British act for collecting the duties of Internal Postage in Ireland was deemed incompatible with its rights ; and accordingly, in 1784, an act passed (23 and 24 George III. c. 17) for granting certain duties, and rates upon the portage, and conveyance of all letters within Ireland. This was explained, and re-enacted by 25 George III. c. 19, and subsequent acts, and by 30 George III. c. 15, it is enacted, that for the carriage of every single letter to any distance not exceeding fifteen Irish miles from the office where put in, two-pence should be paid : to any distance more than fifteen, and not exceeding thirty miles three-pence : and to any distance exceeding thirty miles four-pence. For double letters double, and treble letters treble said sums : if an ounce weight, to pay four times said sums, and so proportionably according to weight exceeding an ounce ; with provisions for the payment of the British, and foreign postage additional, to be accounted for to Great Britain quarterly.

There are also provisions for the establishment of a Penny Post Office in Dublin, and its vicinity ; together with various regulations relative to franking, penalties upon forging of franks, &c. conformable to the British post acts.

The produce of the Post Office Revenue from the first of August 1784, to Lady-day, 1785, being nearly eight months, amounted to — — — — — £. s. d. 27,512 15 8 And the expenses of conducting it, &c. — — 18,312 6 7½ Being not much short of 67 per cent.

But although the expenses seem in a manner to swallow up this branch of revenue, it will be recollected that the expense is always the greatest

Post-Office Revenue.

Penny-Post in Dublin.

A SKETCH OF THE REVENUE

greatest on the first forming any establishment, as a number of charges are inevitable upon the setting out, which are not likely to occur in future.

	£. s. d.
The produce for one year ending Lady-day, 1789, was,	46,635 16 4
And the expence,	32,454 19 7 $\frac{1}{2}$

POUNDAGE AND PELLS.

These two articles of revenue, if such they may be called, arise from deductions at the Treasury of fees of those names anciently allowed to the Vice Treasurers, and Clerk of the Pells, in aid of their salaries, which however adequate on their first establishment, cannot be considered at this day as any manner of reasonable compensation. The ancient salary of the Vice Treasurer, and allowance for stationary, according to Mr. Howard, amounted only to 6*5*. 13*s.* 4*d.* in aid of which, he was allowed a fee of 6*d.* in the pound, being two and a half per cent. upon all sums that he should receive or pay, unless where the act granting the duties, especially provided against it :* as by the 2 George I. c. 13, granting the Additional Duties, which directs, ‘ That the six-pence in the pound, and all other fees payable out of those aids, are to be applied to the carrying on, and finishing the public buildings in the Castle of Dublin.’ Since which, provision has been made in all other acts whether for Additional or Appropriated Duties, ordering, ‘ the poundage, and all other fees to be accounted for to his Majesty as a further additional aid.’

Thus the fees to the Vice Treasurers, and Clerk of the Pells, were entirely confined to what arose from payments out of the produce of the Hereditary Revenue: and as the whole expense of the collection, and management of the revenue is deducted out of the Hereditary Revenue, before it reaches the Treasury, amounting to upwards of 400,000*l.* a considerable part of which expense is incurred by collection of the

* In 1763, the Vice Treasurers filed a bill in the Exchequer against the Attorney General, and Deputy Vice Treasurer, for detaining the poundage fee upon a sum of money raised pursuant to a vote of the House of Commons, which had been contrary to usage, silent about the disposal of said fee; and a decree was given in their favour as to the poundage upon the sum of 150,000*l.* upon which the vote of the House of Commons had been silent.

Additional and Appropriated Duties, which if deducted out of those duties whereof the officers were deprived of the poundage and fees, the nett amount of the Hereditary Revenue would be by so much increased; and consequently, there would be an augmentation of the fees to the Vice Treasurers, and Clerk of the Pells. Thus circumstanced, and the expense of executing the office increasing, for which no allowance was provided, Lord Clare, and Welbore Ellis, Esq. two of the Vice Treasurers, on the 12th of December 1775, petitioned the House of Commons representing their situation: 'That by the King's patent they were intitled to a fee of six-pence in the pound out of all money issued from the Treasury. That as the House had thought proper by resolutions, and acts of Parliament in consequence thereof, to appropriate such part of said fees as arose upon the Additional and Loan Duties, it appeared reasonable to suppose, that it was not the intention of the Legislature to deprive those officers of the Crown, of any part of the benefits arising by the patent, &c. That since the Additional Duties had been granted, a very considerable increase in the expense of collecting the public revenues had arisen; also various premiums were paid out of the Hereditary Revenue; and if the act granting a bounty upon the exportation of corn should operate to any extent, it would occasion such a diminution of the Vice Treasurer's fee, as would probably leave little more than the sum necessary for annually defraying the expence of the office.'—This petition was referred to a Committee, upon whose report an address was ordered to be presented to his Majesty, for granting an annual sum of 10,500*l.* clear of all expenses to the Vice Treasurers, in lieu of all salaries, fees, and allowances; and for the expenses of the office 2500*l.* per annum.*

There are generally three Vice-Treasurers, so that the salary of each is 3,500*l.* per annum.

The Clerk of the Pells' ancient salary, and allowance for stationary, &c. was but 39*l.* 6*s.* 8*d.* in aid of which he was intitled to a fee of *one penny, and one fifth* in the pound, being *ten shillings per cent.* upon all

Compensation granted in lieu of Fees, &c.

Ditto for the Clerk of the Pells.

* See Irish Commons Journals, vol. 17, p. 246.

payments issued out of the Exchequer, except payments out of funds where the fees were otherwise appropriated. Being thus circumstanced like the poundage fee of the Vice Treasurers, a petition from the Clerk of the Pells, similar to the foregoing, was presented to the House of Commons on the same day, and referred to the same Committee as the Vice Treasurer's had been. Upon the report, an address was voted for granting to the Clerk of the Pells a salary of 3500*l.* and 350*l.* per annum for the expense of the office, in lieu of all former salaries, fees, and allowances.

Since this establishment, all the fees of Poundage, and Pells, arising as well from payments out of the Hereditary Revenue, as from the Additional, and Appropriated Duties, go in aid of the Ordinary Revenue; and by the accounts for the year ending at Lady-

	<i>l.</i>	<i>s.</i>	<i>d.</i>	
day, 1785, they produced	—	—	—	24,662 17 3 $\frac{3}{4}$ Produce.
And for the year ending Lady-day, 1789,	—	25,409	13	4 $\frac{3}{4}$

The nett produce of the Hereditary Revenue, and the Additional Duties, forms what is generally denominated the Ordinary Revenue; this, together with the nett amount of the stamp-duties, post-office revenue, and poundage and pells fees, make up the aggregate sum applicable to the current expenses of the nation. There are a few other articles of casual receipt at the Treasury, as the balances due by the several regiments on the Irish Establishment upon their non-effective accounts,* money received from the Directors of the public coal-yards

Casual
Receipts at
Treasury

* Those balances arose from the pay of non-effective men, which formed a fund towards discharging various contingencies, as printing, postage, &c. not provided for by the regular Establishment. The non-effective accounts used to be made up once in two years, and the balance which remained after paying the contingencies, was divided amongst the officers, but by a subsequent regulation it went into the Treasury. By the new Military Establishment of 1788, each of the six Captains of regiments of dragoon guards, and dragoons, are allowed 30*l.* nett per annum, in lieu of their stock purse dividends—and the Captains of foot, 20*l.* nett per annum each, in lieu of their non-effective dividends, and 18*l.* 5*s.* each, in lieu of their contingent men's pay.

on account of coals sold out.* The Vice Treasurers, and Clerk of the Pells' ancient salaries, &c. which go in aid of the Ordinary Revenue, and are particularized in the Vice Treasurer's account of receipts, and payments, No. I. as presented to Parliament.

Duncannon
Fort-Lands.

Amongst the casual receipts at the Treasury should be noticed, small balances which have sometimes arisen from the rents of the lands set apart for Duncannon Fort, having produced more than the expense thereof. The lands were 1148 acres in the Barony of Gaultier, and county of Waterford, which were leased for 300*l.* a year for 90 years, and granted by patent of Charles II. to trustees for the maintainance of said Fort. On the 5th of October 1783, a King's-letter issued, granting 50,000*l.* pursuant to vote of Parliament, for the settlement of a colony of Genevese emigrants upon those lands, and erecting a town to be called *New Geneva*. Various circumstances combined to overthrow this scheme, and of the above sum a large balance remained unapplied.

By the accounts of 1787, it appears that there was paid into the Treasury by the collectors of Waterford, on account of rent of New Geneva, 738*l.* 14*s.* 2*½d.*

By the accounts for 1789, the Vice Treasurer acknowledges to have received the sum of 34,000*l.* for the lands of Knockroe, in the county of Waterford abovementioned, which were disposed of to the Earl of Tyrone, in 1788, by virtue of an act (26 George III. c. 21, § 47) empowering the crown to grant them away.

The Committee of Accounts, session 1790, resolved, That it appearing to them there was now no intention of carrying into effect the settle-

* By way of preventing the excessive price of coals in Dublin, it was provided by 1 George III. c. 10, That public coal yards should be opened in such places as the Lord Mayor should think proper, with Directors, &c. to be appointed by the Chief Governor; who were empowered to draw upon the Treasury for any sum not exceeding 10,000*l.* to be laid out in coals when under 16*s.* per ton, and to be sold out in small quantities to journeymen, tradesmen, and manufacturers, when the price of coals should exceed 18*s.* per ton in Dublin market. Said Directors ordered to pay into the Treasury once in three months the money in their hands arising from the sale of the coals. The provisions of this act were afterwards extended to Cork. See Report of Committee of Accounts for 1789.

ment of a colony of emigrants from Geneva in the lands of Knockroe, that it was their opinion that the sum of 32,519*l.* 18*s.* 5*d.* being a balance remaining unapplied of the grant for said settlement, it should be hereafter discontinued, which resolution being approved of by the House, it was deducted from the amount of the unfunded debt.

Besides the duties, and taxes forming the Ordinary Revenue, and the other heads already particularized, there are several other duties appropriated for the payment of the Loan interest, and annuities; the support and encouragement of manufactures, public works, &c. which as they merit a more particular detail, each shall be treated of separately.

APPROPRIATED DUTIES.

LOAN FUND.

*First Loan
in 1715.**Loan 1729.**Provision for
by Duties.**Further
Duties 1731.**All these
Duties dis-
continued
in 1755.*

THE first public Loan in Ireland was made pursuant to a vote of credit of the House of Commons in 1715, for raising 50,000*l.* This sum, and the interest of it, was provided for in the same bill which granted the usual Additional Duties ; nor was there any distinct appropriation for the Loan until 1729, when 150,000*l.* having been borrowed, the Committee of Ways and Means in their report of the manner of raising the supply resolved, that a new additional duty of 13*s.* per ton upon Portugal, and 40*s.* per ton upon all other wines ; 4*s.* 6*d.* per gallon upon spirits imported ; 2*s.* 6*d.* per pound weight upon foreign silk manufactures be granted ; and together with the 4*s.* tax upon salaries, pensions, &c. to be appropriated for payment of the Loan of 200,000*l.* and the interest* at six per cent. In 1731, a duty was laid upon vinegar, hops, china, and earthen ware, in aid of the foregoing. In 1733, the duty upon spirits was discontinued from the Loan, and the other duties before-named went on to form the Loan-fund, until 1755, when the debt having not only been paid off, but a considerable sum appearing in credit, or for which no legal claim could be made, in the Treasury, the duties applicable to the Loan ceased.†

The expenses occasioned by the war in which Great Britain was involved, and other circumstances, having not only exhausted the sum

* See Irish Commons Journals, vol. 5, p. 701.

† From the Year 1754, until the end of 1759, the plenty of circulating specie was such, (owing to the long continuance of peace, and the extinction of the public debt) that the natural *interest* of money *shook one third*.—Large sums were to be had on mortgages, as low as four per cent. and upon good personal security at five. Scarcely any money was lent as high as at the rate appointed by law, except to the very necessitous, or where some risk attended the security.

which

which lay dead in the Treasury, but considerable arrears having arisen upon the Establishments, it was found necessary, in the administration of the Duke of Bedford, in 1759, to order 150,000*l.* to be raised at four per cent. : towards the payment of this sum, and defraying the interest, new duties were granted, viz. 2*l.* per ton upon Portugal wines, 4*l.* per ton upon all others—4*os.* per pound weight upon foreign silks and velvets, one half-penny per pound upon all hops; five per cent. upon china, earthen, japanned, and lacquered ware; 20*os.* per ton upon vinegar, and 15*os.* per ream upon all paper, except British, above 5*l.* per ream value.

Fresh Loan
in 1759,
AND
New Loan
Duties.

In the next session of Parliament (1761) the Loan having been considerably enlarged, it was found necessary to augment the Loan-fund by the following increase of duties, 6*l.* per ton upon French and Spanish, and 3*l.* per ton upon Portugal wines; two-pence per gallon upon strong waters distilled within the realm; two-pence per pound upon coffee; one-penny per gallon upon cyder, and ten shillings yearly for a license for felling it; twenty shillings a year upon four wheeled carriages, and six shillings per ton upon soapers waste exported. These, with the other duties laid on in the preceding session, formed the Loan-fund till 1767, when the debt having considerably increased, it was necessary to enlarge the fund for payment of the interest; and accordingly there was added six-pence per pound upon green tea, and four-pence upon black and bohea; and if the teas were purchased at the East India Company's sales for more than four shillings per pound, then to pay an additional penny duty for each six-pence per pound over the said four shillings.

1761.
Duties
increased.

1767.
Further
increase.

This was granted in lieu of all other duties upon tea, and the residue, after deducting 17,300*l.* per annum* from the product thereof, was to be applied to the Loan-fund; as also the four shillings in the pound tax upon the salaries, pensions, and fees of absentees.

* This 17,300*l.* per annum, was to pay 10,000*l.* to the Linen-fund, and the remaining 7,300*l.* to be applied to the account of the Hereditary Revenue, as the proportion of the Tea Duties which should have accrued thereto, under the settlement of Charles II.

Addition in 1775. In 1775, the Loan-fund was increased by a tax of six-pence per pack upon cards.

Ditto 1777. In 1777, it was further increased by a duty of five per cent upon foreign dry goods, and six-pence per yard upon chintzes, callicoes, and muslins.

Ditto 1779. In 1779, there were further duties of six-pence per gallon upon brandy, geneva, and other spirits, except of the produce of the British Colonies, five shillings per annum upon four wheeled carriages where only one kept, and ten shillings extra upon every one above that number kept by one person: also, four-pence per gallon upon home-made spirits, and four-pence per gallon upon rum, of the British Sugar Colonies.

Deficient in 1780. Notwithstanding these various duties for payment of the Loan interest and annuities, they fell considerably short; insomuch, that in the month of June, 1780, the Vice Treasurers were obliged to transfer 40,000*l.* from the Ordinary Revenue to the Loan-funds*. It was therefore judged necessary to appropriate an efficient part of the Revenue to the Loan, and transfer the fluctuating and inadequate duties before enumerated, from the Loan-fund to the ordinary Additional Duties. Accordingly, the Right Honourable Member † who then conducted the business of government in the House of Commons, very judiciously selected all the duties upon foreign and home made spirits, which with the duty upon cards, the four shilling tax upon salaries, &c. and residue of the tea duties, formed not only a sufficient fund for the Loan interest, &c. but afforded a very considerable surplus.

Alteration of Loan Duties 1781. Ditto 1783. In 1783, the four shilling tax and residue of the tea duties were discontinued, and the Loan-fund granted by 25 Geo. III. c. 2. consisted of the following duties, ten-pence per gallon upon all aqua vitae, strong waters, and spirits, distilled within the kingdom for sale; eight-pence

* See Report of the Committee of Accounts, session 1781.

N. B. There was paid on account of the Loan principal, interest, and annuities, for the two years, ending Lady-day, 1779, 22,155*l.* 18*s.* 9*qd.* more than the produce of the duties appropriated for that purpose.

† The present Speaker of the House of Commons.

per gallon upon brandy, strong waters, and spirits, perfectly made, and upon spirits made of wine not above proof, imported ; upon every gallon of foreign spirits above the quality of single spirits imported, a duty in proportion to the duty payable for single spirits of the same denomination, according to their comparative strength ; ten-pence upon every gallon of rum or other spirits of the produce of the British Sugar Colonies imported, and a further additional duty of 1s. 8d. per gallon upon brandy, geneva, and all other spirits imported, except spirits of the British Sugar Colonies, over and above all other duties now payable for the same ; also an additional duty of six-pence per pack upon playing cards.

The produce of these duties was to be applied towards payment of the interest upon the various Loans, the Tontine Annuities, Bank Annuity, and interest upon Treasury-bills ; and whatever surplus, or exceeding thereof should remain in the hands of the Vice Treasurers, after payment of said interest and annuities, should be applied by them, either in purchasing Loan or Lottery Debentures, whenever they could be procured at, and under 88 per cent. or in paying premiums to holders of Treasury-bills, heretofore issued, who should be willing to receive Debentures at 4 per cent. in exchange for the same, so that the premium did not exceed 12*l.* for every hundred pounds of the value of such Treasury-bills ; or partly in one, or partly in the other of said ways, as should be directed by the Lord Lieutenant, till the whole of the said surplus or exceeding should be expended therein.

For the rendering the purchase of said Debentures or Treasury-bills the more easy, the Vice Treasurers, upon direction given by the Lord Lieutenant, were to advertise the amount of the surplus, that all persons desirous of selling Debentures, or Treasury-bills, might apply. And in case the application was not sufficient to exhaust said surplus, that they might again advertise in every successive week, while any of said surplus should remain. They were always to purchase first those which should be offered at the smallest value. Fresh Debentures to be issued in the room of Treasury-bills exchanged, and if any surplus should

be left unapplied as before directed, it was to be disposed of in such manner as should be hereafter appointed by Parliament.

No variation whatever has taken place in the duties appropriated for payment of the Loan interest and annuities since 1785; nor has there been any material alteration in the Loan acts. For such sums as have been ordered to be raised since 1787, on Loans, no higher interest has been allowed than $3\frac{1}{2}$ per cent. on Debentures, or $2\frac{1}{2}d.$ per diem on Treasury-bills. To aid the raising of Loans at those reduced rates, Lotteries have been established, under the direction of the government.

1787.

Surplus applied.

In 1787 the surplus of the Loan duties was ordered to be applied in payment of the Loan and Lottery Debentures, by direction of the Chief Governor, who was to cause the numbers of the Debentures, at 4 per cent. (remaining unpaid) to be drawn out, paid and cancelled; remainder to be disposed of as Parliament should afterwards direct. This plan has been pursued in the several Loan acts since.

Loan Duties
nett Produce.

The Loan Duties have varied in their produce since their commencement, as much as from 8000*l.* to above 200,000*l.* a year;

And they produced nett for the year ending	<i>l.</i>	<i>s.</i>	<i>d.</i>
Lady-day, 1785,	204,469	15	$9\frac{1}{4}$
And for the year ending Lady-day, 1789,	186,900	0	$1\frac{1}{2}$

Treasury
Bills.

Since the system of borrowing upon Treasury-bills has been introduced into Ireland, their circulation has been generally limited to from four to seven years, and at the expiration of their respective periods, they are to be received, and taken current by any Receiver or Collector of the Customs or Excise, and for providing for their payment, it has been usual to order a sum to be raised by Debentures, at 4, or $3\frac{1}{2}$ per cent. or by fresh Treasury-bills at the discretion of the Lord Lieutenant; to effectuate the raising of which, a power is given him to establish one or more Lotteries, or grant annuities as he shall think fit.

By the act for raising 200,000*l.* in aid of the supply, session 1785,
Debentures

Debentures at 4 per cent. or Treasury-bills* were to be subscribed for ; and to facilitate the subscription, the Lord Lieutenant was empowered to appoint a Lottery or Lotteries agreeable to 21 and 22 George III. Short Annuities. or to grant an annuity of forty shillings for each 100*l.* so subscribed, for any term of years not more than twenty four. See 25 George III. c. 2.

* No Treasury-bill to be issued for a less sum than 8*l.* 6*s.* 8*d.* (being intitled to an interest of one farthing per day) or for any greater, except of such as 8*l.* 6*s.* 8*d.* is the common divider. Since government have borrowed on Treasury-bills at 2*½d.* per day ; no bills to be issued since for a less sum than 40*l.*

LINEN FUND.

Linen Manufacture
promoted by the Linen manufacture was encouraged, and made considerable progress
L. Strafford. in Ireland. Even at that time it was considered not so much a newly
established manufacture, as the revival of one of the most ancient, and
naturally fitted to the country.*

Henry Cromwell
encouraged
the Woollen
Manufacture

The scene of confusion which followed in Ireland from 1641, untill
after the Restoration, if we except the period of Henry Cromwell's
government, proved every way unfavourable to the progress of arts, or
manufactures. Henry, whose abilities, and integrity as a Governor have
been surpassed, or indeed equalled by few, and who demonstrated by the
vigor, and equity of his administration a just regard for the interests of
the country, over which he presided, applied his exertions to promote
the woollen manufacture in Ireland, as appears from the very ^{high} ~~light~~ duties
he laid upon English, and foreign woollens.†

Duke of
Ormond re-
vives the Lin-
en Manufac-
tory.

As soon as the settlement of the kingdom took place under the ad-
ministration of the Duke of Ormond, he directed his attention to the
encouragement of various manufactures, but particularly the Linen,
as best calculated to promote the improvement, and population of the
country; and with this view obtained an act (17 and 18 Charles II. c. 9)
“ For the advancement of the trade of the Linen manufacture.” He
was at the charge of sending skilful people into the Low Countries, to
make observations upon their methods of working; and engaged his
friend Sir William Temple,‡ to send to Ireland, five hundred families
from Brabant, conversant in the manufacturing of Linen.

* See Irish Statutes, 11 Eliz. sess. 3, c. 10, and 13 Eliz. sess. 5, c. 4.

† See Irish Commons Journals, Vol. 2. p. 142.

‡ See Leland's History of Ireland, Vol. 3. p. 450.

Settlement in
1692.

By the settlement which was effected in the reign of King William, the Irish were excluded from the export of their woollen manufactures, and as some compensation, encouragement was given to their Linen, and Hempen manufactures, by allowing them a preference in the British markets to foreign Linens, &c. upon which a considerable duty was laid. This preference they were near losing through the deficient, and fraudulent manner in which their goods were made up; to obviate which, an act passed, 4 Anne, c. 4, 'For the improvement of the Hempen, and ' Flaxen manufactures of this kingdom; ' and it was thereby ordered, that no duties be paid upon the export of Linen, or upon the import of foreign pot, or wood-ashes.

To prevent
frauds on
Linen Ma-
nufactory.
4 Ann c. 4.
1705.

By the 6th Anne, c. 9, a premium of 5s. per hogshead, was ordered to be paid upon the import of hemp-seed from Russia, Germany, &c. for nine years; also one-penny per yard upon the export of sail cloth, made in Ireland, of the value of 10d. and under 14d. per yard, and 2d. per yard upon canvas made in imitation of Holland duck, of the value of 14d. and upwards per yard.

A premium of 2s. 6d. per ton upon kelp made from sea wreck: the fund for paying this premium to be apportioned by the Grand Juries on the counties wherein the kelp should be raised. This act regulated, and lowered the fees to be taken upon entering Linen for export, directed the houses of correction to be enlarged for dressing hemp and flax, and gave various encouragements for sowing hemp and flax seed, and regulating weavers, spinners, &c.

These encouragements, however were found to be inadequate to produce the desired effects, and a clause was introduced in the act of Additional Duties (8 Anne, c. 2) for laying one shilling and six-pence per yard upon all white, painted, and stained Calicoes, and six-pence per yard upon all Linens imported; which duties by the (6th section of) said act were ordered to be applied to the use, and support of the Linen manufacture, and to no other use.

In the next session an act passed (9 Anne, c. 3) to enforce such acts as had been made for the improvement of the Linen manufacture, and

Duties first
applied to
Linen Manu-
factory:

Further re-
gulations
for

A SKETCH OF THE REVENUE

for the further regulation of the same, it being found to be in a declining state, notwithstanding the several acts for its encouragement ; and granted the foregoing duties of one shilling and six-pence per yard upon Calicoes, and six-pence per yard upon Linens imported for seven years. It also directed the Chief Governor to appoint trustees for the disposal, and management of said duties according to the trusts, and powers vested in them by this act ; which contains various regulations, and orders premiums to be given upon the export of sail cloth, in the same manner as by 6 Anne, c. 9, already noticed.

Those duties have been since continued by several acts for the term of seven years, untill the 27 George II. c. 2, when they were granted for nine years, and premiums ordered to be given for the importing of foreign flax seed, and the raising of Irish.

The 3d. George III. c. 12, continued those duties, &c. for 21 years.

Further Duties By the act granting the Additional Duties (6 George I. c. 4) a duty of twelve-pence per pound upon tea, and three-pence per pound upon coffee, chocolate, and cocoa nuts imported, were granted, and ordered to be paid to the trustees of the Linen manufacture. These duties were regularly continued in the subsequent acts of Additional Duties, and augmented by 17 George II. c. 1, with a duty of six-pence upon the export of each raw hide (except to Great Britain) the produce of this last duty to be applied in premiums for the raising flax seed.

These were continued, and further augmented in 1767, by a grant of 10,000*l.* per annum of the additional duty upon teas, in lieu of the former tea duties.

Premium for growing flax. In 1779, an additional duty upon linseed oil imported was given to this fund ; and by 21 and 22 George III. c. 8, only 735*l.* of the produce of the tea duties were ordered to be applied to the encouragement of the growth of Irish flax, but no bounty to be given upon the importation of foreign flax seed.

Present Fund The Linen-fund, in 1786, stood as follows. viz.

1785. By 25 George III. c. 1. granting the Additional Duties, the three-pence per pound laid upon all chocolate and cocoa nuts, six-pence per gallon upon linseed oil imported, and six-pence upon each raw hide exported, except to

to Great Britain, are ordered to be paid to the Trustees of the Hempen, and Flaxen manufactures, for the support, and encouragement of said manufactures: and by said act 10,000*l.* are ordered to be paid to said trustees, instead of a like sum heretofore appropriated to be paid to them out of the first produce of the duties upon teas.

By the 25 George III. c. 7. granting duties upon Coffee, three-pence per pound upon all Coffee imported is appropriated to this fund*.

By 25 George III. c. 12, the sum of 20,000*l.* part of the 95,000*l.* Further given by the act of Additional Duties (for the advancement of fisheries, grant. trade, and manufactures) is directed to be applied to promote the Hempen, and Flaxen manufactures: and 2000*l.* to promote them, particularly in the provinces of Leinster, Munster, and Connaught. Also the following duties (granted by 3 George III.) were thereby continued. Old Duties continued.

tinued for 21 years longer, from 25th of March 1785, viz. 1*s.* 6*d.* per yard upon all calicoes plain or painted, and stained, and upon all muslins painted, and stained, except such as were painted, and stained in Great Britain: and six-pence per yard upon any other sort of calicoes or muslins, except as aforesaid, imported into Ireland.

No alteration was made in the duties appropriated to the Linen-fund from 1785, untill 1788, when instead of the usual three-pence per pound upon Coffee imported, the sum of 350*l.* arising out of the Coffee duties was ordered to be applied to promote the Linen and Hempen manufactures.

The produce of the duties appropriated to this fund have fluctuated exceedingly, and for the year ending Lady-day 1785, amounted only to 1345*l.* 12*s.* 7*d.* independent of the grants of 32,000*l.* before mentioned.—And for the year ending Lady-day 1789, 805*l.* 3*s.* 8*d.* independent of said grants. Produce.

* For the bounty on Linen and Canvas exported, and the fund appropriated thereto by 25 George III. c. 11. see page 81.

TILLAGE FUND.

**Tillage en-
couraged.**
6 Anne. 18; An attention to improve the Tillage, and Inland Navigation of Ireland, was discovered soon after the commencement of the present century, as appears by the 6th Anne, c. 18.

This act was afterwards amended by 2 George I. c. 12, but we do not find any fund established for its encouragement till the succeeding reign.

**Fund for its
encourage-
ment, es-
tablished.** By the 3d George II. c. 3, 'For the encouragement of Tillage, draining bogs, &c.'—Commissioners are appointed for the several provinces; and as a fund for the carrying on said works, employing the poor, and improving the Tillage, the following duties are granted for 21 years from Lady-day 1731, viz. 20s. per annum, upon each four wheeled carriage, 5s. upon each two-wheeled ditto—six-pence per pack upon cards made in the kingdom, twelve-pence per pack upon those imported; five shillings per pair upon dice made or imported; and six-pence per ounce troy upon wrought gold or silver plate, made or imported into the kingdom. All articles of plate* manufactured in Ireland were ordered to be stamped by officers appointed for that purpose, said duties to be applied as the Commissioners should think fit. They were further continued for 21 years, by 23 George II. c. 5. afterwards for seven years, by 11 and 12 George III. c. 14, and for a further seven years by 19 and 20 George III. c. 16.

Duties. * By this act the standard of plate was fixed in Ireland, as follows, gold at 22 carats fine per pound troy weight. Silver 11 ounces, two pennyweights per pound, fine.

This act was repealed by 23 and 24 George III. c. 23, so far as related to the standard of gold, which on account of an intended settlement of Genevese emigrants was thus regulated. Three standards of 22, 20, and 18 carats, fine, to be distinguished by different marks directed by the act, but owing to the failure in the projected settlement of the Genevese emigrants, the standard of 22 carats fine is the only one attended to.

These

These duties have varied in their produce from 500 to 27,000*l.* Tillage Duties Produce. a year, [in 1757] and for the year ending Lady-day, 1785, they amounted only to 7,692*l.* 18*s.* 1*½d.* and for the year ending Lady-day, 1789, 8,461*l.* 16*s.* 10*d.*

N. B. Provision was made by 11 and 12 George III. that when the Inland Navigation should become too expensive for the public to carry on, it might be continued by voluntary subscribers, who were to have tolls, &c. This happening to be the case, shortly after, a voluntary subscription was set on foot, by a company undertaking to continue the Grand Canal Company. grand canal from Dublin to the Shannon, which work is still going on.

BOUNTY ON LINEN AND CANVAS EXPORTED.

Fund for
Bounties on
Linen.

In consequence of some extension of the trade of Ireland, in 1780, an act passed, laying an additional import duty of 5 per cent. upon customs inwards, and import excise (except on tobacco, hops, sugars, &c. of the British Colonies) to be applied in bounties upon the export of checked or striped Linens, Diaper, and Sail Cloth, or Canvas, except to Great Britain. This fund, if insufficient, to be aided by part of the tea duties, not exceeding 10,500*l.* which are ordered to be so applied, according to the act of Additional Duties, 19 and 20 George III. c. 33.

Present
Fund.

This fund has been since continued, and stood as follows, by 25 George III. c. 11, to promote the Linen and Hempen manufactures, by increasing the supply of Irish flax seed, and encouraging the export of Linens, particularly printed, &c. and Sail Cloth, except to Great Britain ; 5 per cent. upon the amount of the duties upon Teas and Wines, except those imported from Portugal and Madeira ; and upon the produce and amount of customs inwards, import excise, additional, and other duties upon goods or merchandize imported, except upon tobacco, hops, sugars, or goods of the British Colonies, Plantations, or African Settlements.

Produce.

The produce of this fund for the year ending at Lady-day, 1785, amounted to the sum of 12,833*l.* 13*s.* 10*½d.*

N. B. The act was not continued in the following session, the bounty being now paid, like other premiums, out of the Hereditary Revenue. *See State of the Debt of Ireland as reported by Committee of Accounts, 1786,*

The title still appears in the return of Appropriated Duties, which states that the fund was over-drawn by 4096*l.* 7*s.* 7*¼d.*

ENCOURAGEMENT OF IRISH FISHERIES.

A fund for this purpose was first granted in 1771, by 11 and 12 George III. c. 1, being a duty of one shilling per barrel upon Herrings imported, the produce of which was to be paid to the Dublin Society, to be by them applied to the encouragement of the Fisheries on the north west coast of the kingdom*. This duty was continued till 1782, when an alteration took place as to the application of this fund, and the former duty, with a second duty upon Foreign Herrings, ordered to be applied to the encouragement of Irish Fisheries.

This duty was fixed by 25 George III. c. 1, &c. at ten shillings per barrel upon all Herrings imported, except from Great Britain.

The produce of this duty to be applied in premiums, agreeable to the act (25 George III. c. 25) "For the further improvement and extension of the Fisheries upon the coasts of this kingdom," whereby bounties are made payable for four years, from the first of February, 1786, and to the end of the next session of Parliament.

The produce of this fund for the year ending	£.	s.	d.	Produce.
Lady-day 1785, amounted to	—	—	3,034	2 6
And for the year ending Lady-day 1789, only	—	—	2	0

* Of the Fund for the North West Fishery, there remains a balance in the Collector's hands, unapplied, of £1. 14s. 11d. See Accountant-General's Abstract, No II.

PROTESTANT CHARTER-SCHOOLS.

Lord Chesterfield encourages Protestant Schools.

Among the many valuable institutions which had their origin during the excellent government of Lord Chesterfield in Ireland, the establishment of Protestant Charter Schools upon a permanent footing, deserves to be particularly regarded. To them it is in a great degree owing that the established religion has gained ground among the lower orders of the Irish.

Fund grant. ed. The preamble of the act (19 Geo. II. c. 5.) sets forth, “ That “ whereas the encouragement of English Protestant Schools will be of “ great benefit to this kingdom, and it is reasonable that some public “ fund should be set apart for that purpose”—Accordingly a duty of twenty shillings a year is to be paid by every hawker, pedlar, and petty chapman, travelling with goods for sale, either on foot or horseback: such as travel with horses to pay twenty shillings more for each horse used.

These duties were continued by acts in every subsequent session till 1785; when, by the 25 George III. c. 20, they were made part of the Additional Duties forming the Ordinary Revenue: * and in lieu of the duties, the sum of 10,000*l.* by 25 George III. c. 16, (being part of the 95,000*l.* given for public works, &c. by the act of Additional Duties) was granted to the Incorporated Society, as a full provision for supporting the Protestant Charter Schools of this kingdom for one year.

* See page 55.

IMPROVEMENT OF THE CITY OF DUBLIN.

“ For the improvement of the city of Dublin, and making wide, and convenient passages, &c.” the 21 and 22 George III. c. 17, was enacted—being for the purpose of raising a local fund, and defraying the expenses which may be incurred by rendering the passages through said city wide, and convenient, &c.

It enacted, That from the 25th March 1782, to the 25th of March 1788, there shall be raised upon every ton of coals imported, or *Duty on Coals* brought into the harbour of Dublin, (not being of the produce of Ireland) a nett additional duty of one shilling. The produce thereof to be paid by the Vice Treasurers to certain Commissioners, to be by them applied in making one or more convenient streets, &c. from his Majesty’s Castle of Dublin to the Parliament-house, and College-green.

After which, to apply said duty in widening the streets, &c. for the improvement of the said city, or the roads, and approaches within three miles of the same. This act contains several provisions for regulating the Coal-trade, and excepts from the duty, all coals purchased for the use of glass, sugar, and salt manufactures.

The produce of this fund for the year ending at Lady-
day 1785, amounted to — — — 6,887 16 0 *Produce.*
The duty was continued in session 1789, and pro-
duced for the year ending Lady-day 1789, — 7,774 19 0

LAGAN NAVIGATION.

In 1753 an act passed (27 Geo. II. c. 3) "For making the river Lagan navigable, and opening a passage by water between Lough Neagh, and the town of Belfast in the County of Antrim." It recites, that on account of the fund vested in the Corporation of Inland Navigation* being insufficient, and the inhabitants of the district of Lisburn being willing to be taxed for the purpose, that the following duties be granted, viz: one penny per gallon additional excise upon ale brewed within that district, and upon such as shall be brought there for sale; 4d. per gallon upon aquæ vita, and strong waters distilled in said district, or brought there for sale; to be applied to the purposes before-mentioned.

These duties have been continued by various acts, and by 13 and 14 George III. c. 12, further continued for 32 years from Christmas 1782. This act contains various regulations, appoints local Commissioners, and empowers them to borrow 10,000*l.* towards the expediting the work, for the payment of which, and the interest, they may assign said duties.

Produce. The produce of this fund for the year ending Lady-day 1785, amounted to — — — 1,600 10 0
And for the year ending Lady-day 1789, — — 1,463 2 5

In consequence of the power given by the act of borrowing 10,000*l.* that sum has been raised, and 500*l.* per annum goes to the payment of the interest, so that the sum at present applicable to the completion of this work is considerably lessened.

* See page 80.

REPAIRS OF THE ROYAL EXCHANGE DUBLIN.

A fund was formed by 24 George III. granting a duty of one shilling upon each entry inwards made at the Custom-house of Dublin. The produce thereof to be paid to the Trustees of the Royal-Exchange for the purpose of keeping that building in repair, &c.

This duty has been continued in every subsequent session.

It produced for the year ending Lady-day 1785,	£.367 1 0	Produce:
And for the year ending Lady-day 1789,	—	521 10 0

COLLEGE BUILDINGS.

In 1787, an appropriation of part of the stamp duties was made, as a fund for buildings, and improvements in the University of Dublin. In 1789 the sum of 3000*l.* was granted the Provost, Fellows, and Scholars of Trinity-College, Dublin; and by the stamp act of last session, George III. c. 16, a moiety of the duties on almanacks, calendars, and Dublin directories is ordered to be applied towards the discharge of the interest of the said 3000*l.*

The produce of this fund for the year ending Lady-day 1789, was 285*l.* 16*s.* 7*d.*

DUNDALK CAMBRIC MANUFACTURE.

A balance of 1*l.* 2*s.* 6*d.* had been carried forward in the public accounts, as remaining in the hands of the Collector for a number of years, out of the fund granted for the encouragement of the Cambric manufacture, which has been dropped upwards of twenty years.

It originally consisted of a duty of three-pence per yard upon foreign Cambries, granted during the government of Lord Chesterfield, by 19 George II. c. 2. § 7, to the Governor, and Company for carrying on the Cambric manufacture in Dundalk, or elsewhere in Ireland. Those duties were afterwards increased by an additional 3*d.* per yard, but have been discontinued since 1768, and the import of foreign Cambries prohibited, which was deemed a sufficient encouragement to the home manufacture.*

The above balance of 1*l.* 2*s.* 6*d.* was ordered by a resolution of the Committee of Accounts, session 1788, to be discontinued in the Accountant-General's paper, No. II.—See Journals, v. 25, p. ccclxxxi. of Appendix.

* Since writing the above, the Cambries of France have been admitted into Ireland pursuant to the Commercial Treaty, by an express act.

A M O U N T
OF THE
PRODUCE OF THE VARIOUS BRANCHES.
OF THE
I R I S H R E V E N U E,

WITH
AN ACCOUNT OF THE EXPENSES OF IRELAND
FOR ONE YEAR, ENDING LADY-DAY 1785.

N AFTER

A SKETCH OF THE REVENUE

After the foregoing account of the various branches which compose the present Revenue of Ireland, we shall present to view their several products for the year ending at Lady-day 1785, that a proper idea may be formed of the amount of the Irish Revenue before the operation of the new duties took place, which were laid on with a view to the commercial arrangement with Great Britain.

		£.	s.	d.
Gross produce of the Hereditary Revenue	—	603,135	6	2½
Ditto	— Additional Duties	406,194	12	5½

Making together the Ordinary Revenue	—	1,009,329	18	8
Add gross produce of the Stamp-duties	—	38,512	15	10
Post-office	—	27,512	15	8
Appropriated-duties	—	240,726	7	0½

Gross total	—	1,316,081	17	2½
Deduct drawbacks on goods exported	—	17,433	1	1½

Nett amount raised upon the subjects of Ireland, independent of local taxes*	—	1,298,648	16	1
Deduct the various expenses of management, &c.	—	306,601	13	1½

Clear amount which passes into the Treasury	—	992,047	2	11½
Add Poundage, and Pells' fee	—	24,662	17	3½
Four shillings tax upon Salaries, &c. of Absentees	—	11,040	18	3½
Casual receipt at the Treasury	—	9,366	8	7½

Amount issuable from the Treasury	—	1,037,117	7	1½
Deduct nett produce of the Appropriated Duties†	—	238,076	8	7½
Nett sum applicable to the current expenses of the nation, 1785	—	799,040	18	6

* By the local taxes are meant parish taxes for repair of churches, &c.—County assessments for highways, bridges, &c. &c. which may be taken at the whole to be about 250,000l.

† The nett produce of the Appropriated Duties cannot be formed with accuracy, as the officers receive them along with the Hereditary Revenue, &c. therefore no deduction can be made

AN ACCOUNT OF THE EXPENCES OF IRELAND,

For the Year ending Lady-day 1785.

		£.	s.	d.
Nett charge of the Civil List	—	187,145	0	8
—	Military Establishment	480,727	13	2
Extraordinary charges, being payments made pursuant to Acts of Parliament, and King's- Letters; exceedings on the heads of Concor- datum, Military Contingencies, and Barracks; Prizage; Bounties to the Linen Manufacture, and Allowance to the Commissioners of Pub- lic Accounts*	—	254,479	18	7
Total charge	—	922,352	12	5
Deduct the nett sum applicable to the payment DEFICIENCY in the Revenue to discharge the expenses	—	799,040	18	6
	—	123,311	13	11

made for the portion of salaries which should be allowed for the collection of the Appropriated Duties. The nett sum here set down, is formed by deducting the drawbacks from the gross produce. And this nett produce of the Appropriated Duties is deducted from the amount issuable from the Treasury, as their produce is only applicable to the specific purposes directed by particular acts of Parliament, and not to the current expenses of the nation.

* The Commissioners of Public Accounts are authorized under the great seal; they consist of the Lord Chancellor, Chancellor of the Exchequer, Lord Chief Baron, and other Barons of the Exchequer for the time being, who take the Vice Treasurer's accounts quarterly.

Upon passing the accounts, the Vice Treasurer delivers to the Auditor-General a transcript of his receipts, and payments, as does the Clerk of the Pells, who acts as a check upon him. The Auditor-General compares these, and prepares two copies, which with the vouchers he lays before the Commissioners of Accounts, who having examined, and compared them, if satisfied, sign them. The accounts being passed, and signed by the Commissioners, a copy remains with the Auditor-General, and the other goes to the Vice Treasurer as his discharge. The allowance for this commission is 1280/- per annum. For the ancient method of passing the accounts of Ireland, see 10 Henry VII. c. 1. Irish.

Revenue
Collection.

Upon looking into the foregoing statements, the magnitude of the sum deducted from the Revenue before it reaches the Treasury must appear striking ; however it is not entirely to be set down to the expense of collection, as it includes therein a sum of 85,792*l.* 7*s.* 5*½d.* paid on account of premiums upon the export, and import of different articles ; also, payments to which the Hereditary Revenue is liable by the act of tonnage and poundage, as wine warrants to privy counsellors, and some inferior articles, amounting in the whole to near 2000*l.*

For Wages
10 per Cent

There appears, however, to be paid on the footing of salaries, and gratuities to officers of the Revenue, the sum of 125,241*l.* 18*s.* 1*½d.* which is about ten per cent. for the mere wages of collecting, to which, adding incidental charges on the Revenue, 94,201*l.* 19*s.* 8*d.* raises the expence of collecting the gross Revenue to near 17 per cent. a sum so considerable, as certainly to demand a serious investigation ; and towards which, the attention of a distinguished senator in the Irish Parliament was for some time directed, though without being able to effect any thing of consequence.*

Having particularized the various branches which at present compose the Revenue, and stated their produce : I shall proceed, in the second part, to give a detail of the several sums raised by Loans in Ireland, in the course of which, it may not be unacceptable to take notice of the circumstances which gave rise to those Loans, and the state of the Revenue, &c. at the time of their being granted.

* The surest of all resources in any modern states, is a simplification of taxes, and *a reformation in the collection of them.*" See Dr. Price's Additional Observations on Civil Liberty, &c. 1777.

P A R T II.

OF THE
P U B L I C L O A N S,

*THEIR CAUSES, AND THE MEANS WHICH HAVE BEEN USED
FOR DISCHARGING THEM.*

SHORTLY after the accession of the House of Hanover, the rebellion which broke out in Scotland in favour of the excluded family, naturally excited apprehensions for the safety of every part of the dominions, but more particularly for Ireland, owing to the majority of its inhabitants being of the same religious persuasion with the invader. It therefore became necessary to put the kingdom into the best state of defence; an exertion, to which the exhausted condition of the Treasury at that time, was by no means adequate; for, from having a considerable surplus over the charges of Government, through the greatest part of the late Queen's reign, the Revenue proved so deficient at the meeting of the first Parliament of Geo. I. as to leave a large arrear undischarged on both the Civil and Military Establishments,* and the debt of the nation, as voted by

Cause of first
Loan, 1715.

		£.	s.	d.
At the death of Queen Anne, the Hereditary Revenue taken at a medium produced	—	326,000	0	0
The Additional Duties at Lady-day, 1714	—	83,000	0	0
	Total	<hr/> 409,000	0	0
And the General Establishment, commencing at Lady-day, 1715		408,707	19	1 $\frac{1}{4}$

So that there appears to have been a surplus at the accession of George I. in the Revenue over the

A SKETCH OF THE REVENUE

the Committee of Supply, amounted to 16,106*l.* 6*s.* 11*½d.** The deficiency, however, proceeded in a great measure from the loss of the Additional Duties; which ceased at Lady-day, 1714.

In this situation the Commons, upon receiving notice of the Pretender's landing in Scotland, unanimously resolved, "That whatever

*Vote of Cre-
dit.* " forces his Majesty shall think fit to raise, or whatever expense his Ma-

" jesty shall think necessary for the defence of the kingdom; this " House will enable his Majesty to make good the same,"† and in a few days afterwards, upon the Lords Justices informing the House,

*Further vote
at* that they had received intelligence of a design of invading the kingdom, they passed another unanimous resolution: "That whatever sum,

" or sums of money should be advanced, and paid into the Treasury by " any person or persons at the instance of their Excellencies the Lords " Justices, or other Chief Governor, or Governors of this kingdom for " the time being, for the defence of this kingdom, should be made

*7 per Cent.
Interest.* " good by this House with legal interest (7 per cent.) for the same, out " of such aids as should be granted to his Majesty next session of

" Parliament."‡ Hence originated the first Loan; as in consequence of this vote, the sum of 50,000*l.* was borrowed; and before the conclusion of the session, the Secretary presented to the House an account of the application of the money, and informed them, that there should not be any more money borrowed upon their resolution, unless by application to the House.§

*Duties
granted for
Interest.* In the ensuing session 1717, the Lord Lieutenant recommended from the throne the providing means for the payment of the debt; and accordingly duties were granted for the purpose of paying the interest, and reducing the principal. The interest continued to be paid regularly,

the Establishments; but in this estimate the extraordinaries were not taken into account, which were, however, at that time very inconsiderable.—See a very particular report of the Committee of Accounts in the first Parliament of George I.—Journals, vol. 4, p. 73.

* Ibidem, vol. 4, p. 120.

† 16th January 1715-16, Irish Commons Journals, vol. 4, p. 153.

‡ See Commons Journals, vol. 4, p. 195.

† Ibid. vol. 4, p. 224.

but no part of the principal was discharged during the remainder of this reign.

An attempt was made in the year 1721 to introduce Contingent An-
nuitiess (as had been done with the great trading companies in England) by establishing a Bank; and a commission was directed to be passed under the great seal for that purpose. This scheme proceeded from Government, as a remedy to the impoverished state of the country, and to avoid conceding any thing which might remove the restraints, under which the trade of Ireland then, and for a long while afterwards laboured. But a scheme to circulate paper, without money, came too soon after the explosion of the ruinous South Sea project, to have a probability of success. It had the remarkable fate (similar to that of the Commercial Propositions of 1785) to have been “in the same session applauded, and disliked, censured and abandoned.” The failure was owing, either, as Mr. Anderson says, “To the want of a sufficient currency of cash for circulating the bank notes there, and perhaps for some other more secret reasons;”* one of which, and a most material one was, that the greatest part of the cash lay in the hands of those of the Romish persuasion, who at that time at least, did not testify a great forwardness to aid any measure which might contribute to give stability to the new government, nor could it be naturally expected in a country where the penal laws not only deprived them of the privileges of citizens, but almost excluded them from the rights of humanity. Happily the tolerant principles of the present age have removed those obstacles.

The distresses of the country in 1723, continued matter of complaint in Parliament, and the apprehension of further distress increased, on account of the patent granted to Mr. Wood for the coinage of half-pence. This was revoked in consequence of the addresses of both Houses of Parliament; but no other step was taken to give relief, or furnish em-

* See Anderson's History of Commerce, vol. 2, p. 305. On the 17th September 1695, a petition was presented to the House of Commons from several merchants of the City of Dublin, making proposals for a *Public Bank*, or fund of credit there for the encouragement of trade, and supplying the then want of money.—See Irish Commons Journals, vol. 2, p. 672.

ployment to the impoverished manufacturers; notwithstanding the several petitions to Parliament, stating the great decay of trade, particularly in the woollen branches.

^{Unfunded}
^{Debt, 1725.} Besides the above funded debt of 50,000*l.* there remained an unprovided arrear, due at Midsummer 1725, of 69,215*l. 5s. 3*1/2*d.* towards the payment of which no provision appears to have been made.

The amount of the debt is collected from the very particular report of the Committee of Accounts, session 1725, of which the following is an abstract:

	£. s. d.
The Military Establishment 2 years, to 30 June 1711	471,370 0 2 <i>1/2</i>
Ditto 14 years, to 1725 —	4,413,305 18 6 <i>1/2</i>
Civil List from Midsummer 1709, to Midsummer 1725, 16 years — — —	990,251 14 2
King's Letters — Ditto — Ditto —	314,222 12 9 <i>1/4</i>
Sundry heads paid, but not given in charge by the Auditor, or Muster-master — — —	563,825 10 9
Building barracks at Ballinrobe, Granard, and Sligo	4,200 0 0
Chapel at the barracks of Dublin — — —	1,000 0 0
Making half-pay full-pay to Officers in garrison	6,078 0 0
Loan of [1715] — — —	50,000 0 0

Expenses in sixteen years £.6,814,253 16 5*1/4*

Nett produce of the Hereditary Revenue and

Additional Duties, from Midsummer 1709, £. s. d.

to Midsummer 1725, casualties included 6,485,866 12 10*3/4*

Poundage of the Additional Duties from 21st

November, 1717 — — —	25,911 12 4
The tax on Absentees — — —	38,801 18 0 <i>1/4</i>
Loan of — — —	50,000 0 0
Balance reported in credit to the nation, session 1709 — — —	71,019 0 0
Separate debts reported at same time	23,430 0 0

Income in sixteen years £.6,695,039 3 2*1/2*

Balance, being the debt of the nation at Mid-

summer, 1725* — — — £. 119,215 5 3*1/2*

* See Irish Commons Journals, vol. 5, p. 3.

GEORGE II.*

During the first session of this reign, (1727) notwithstanding the unprovided arrear was greater than the funded debt, yet no step appears to have been taken, to put it into a way of payment. The old duties still continued for the Loan interest, but the principal remained untouched.

The scarcity of corn was so great in the years 1728, and 1729, as to be little short of famine, and its effects were felt with peculiar severity in the capital. From the inquiries of the House of Commons it appeared, that the importation of corn for 18 months, ending Michaelmas 1729, amounted in value to 274,000*l.* a prodigious sum, when the circumstances of the kingdom, in respect to wealth, and trade at that period, are considered. The building of public granaries, was the only remedy recommended by the Commons to prevent the effects of a scarcity in future; overlooking the greatest incitement to furnish a supply—*A certain market for the produce of the soil;* and which can only be formed, by giving such full employment to the hands not engaged in agriculture, as will enable them to purchase the produce of the farmer's labour.

In the next session of Parliament (1729) the revenue having fallen considerably short of the two preceding years, there was incurred an arrear upon the Establishments of above 90,000*l.* besides the former: 150,000*l.* was therefore ordered to be raised upon debentures, and with the old loan of 50,000*l.* to receive an interest of 6 per cent. by 3 Geo. II. c. 2. This act allowed of the arrears upon the Establishment by

	£.	s.	d.	
* The Civil List at the death of George I. amounted to	70,244	8	6	Increase.
Ditto—on the accession of George II. —	80,778	18	6	£.10,534 10 0
The Military Establishment at the death of George I. was	365,442	18	3	
Ditto—on the accession of George II. —	390,142	9	9 <i>½</i>	34,700 11 6 <i>½</i>

The increase in the Civil List was occasioned almost wholly by the grants of *new pensions* amounting to 10,650*l.* The decrease of old being only 1,307*l.* See Commons Journals, v. 5, p. 465.

Composed of the army arrears. warrant, or debenture to be subscribed, and received, as part of the Loan ; so that almost the whole of the sum ordered to be raised, was composed of the army arrear. A fund for payment of the Loan was

Fund for paying the principal. for the first time established separate from the other duties, by the above act ; wherein it was ordered : “ That if there was any surplus “ after payment of the interest, that it should remain in the hands of “ the Vice Treasurers for payment of the principal sum.”

1731. Decrease of Revenue. In 1731, the Revenue still continued to decrease, and the illicit export of *Wool* to France (the fatal consequence of that cruel impolicy in King William’s reign, which restrained the Irish Woollen manufacture) was felt so forcibly, as to be taken notice of in the Lord Lieutenant’s speech from the throne.*

Fresh Loan, at 5 per cent. To make good the deficiencies, and arrears, 100,000*l.* was ordered to be raised, and joined to the former 200,000*l.* to receive interest at the reduced rate of 5 per cent. The Loan duties were augmented, and there having been a surplus of 10,810*l.* 17*s.* 4*½d.* after paying the interest of last year, it was ordered to be applied towards the payment of the old Loan of 200,000*l.*

Spanish war. Vote of credit at 4 per cent. This measure created such a confidence in Government, that the holders of debentures in the former Loans of 7, and 6 per cent. very chearfully accepted of new debentures at 5 per cent. and the circumstances of the country began in many points to mend.† From this period to the year 1739, the surplus of the Loan-fund afforded considerable sums for the reduction of the principal, and at Midsummer 1739, there remained but 235,000*l.* undischarged. However, upon the breaking out of the war with Spain, the Commons were induced to pass a vote of credit for raising 35,262*l.* 10*s.* at 4 per cent. for the purpose of purchasing arms for the militia ; but of this sum only 10,000*l.* was raised at that time.

1740. The two years which immediately followed the severe frost of 1739, were seasons of great calamity, through the scarcity, and unwholesomeness of provisions. The people perished in such numbers, that their

* Commons Journals, v. 6, p. 12.

† In this session of Parliament an act passed for reducing the interest of money from 7 to 6 per cent. at which rate it still continues.

sufferings were noticed in the speech from the throne: and ‘ the employment of the poor, and the encouragement of tillage were recommended to Parliament.’—but although the addresses echoed back these remedies, no steps appear to have been taken in either House to enforce their application.

In the sessions of 1741 it was ordered, that 125,000*l.* part of the Loan ^{Loan interest reduced.} of 300,000*l.* remaining undischarged, should be continued at an interest of 4 per cent. and such persons as were willing to advance money at that rate, were allowed to pay it into the Treasury, which was to be exchanged for debentures held by those who did not choose to continue their money at the reduced interest; and the 100,000*l.* residue of said Loan, to remain at 5 per cent.

In the next session, 1743, a further sum of 15,000*l.* having been raised pursuant to the vote of 1739; with the former 10,000*l.* and a sum of 100,000*l.* ordered to be raised at 4 per cent. made the whole of th 4 per cents. amount to 250,000*l.* *called the New Loan*; and 5,000*l.* having been paid of the 100,000*l.* at 5 per cent. left the balance upon that fund 95,000*l.* *called the Old Loan.*

This was the state of the FUNDED DEBT when the rebellion broke ^{1745.} *Rebellion* out in Scotland, upon which 70,000*l.* was ordered to be raised at 4 per ^{New Loan,} cent. for the providing of arms for the militia, and erecting batteries for ^{at 4 per cent.} the security of the harbour of Cork.*

The Earl of Chesterfield, who was then Chief Governor, sensible of the incapacity of the country to make any great exertion, which might create considerable expence, resisted even the wishes of many Members in the House of Commons to augment the army; and at a season of so much difficulty, conducted the business of Government with such wisdom, and prudence, as to preserve the country not only secure, but perfectly tranquil. He gave a lesson of œconomy well worth imitation to his successors, in his regard for the finances of the country, for out of the above parliamentary grant of 70,000*l.* but 40,000*l.* was raised. From this period, 'till the last session of this reign, no further sum was ordered by Parliament to be borrowed.

* See Commons Journals, vol. 7, p. 716.

In 1748, there appears to have been raised a sum of 18,500*l.* and in 1750, 2500*l.* but they were only in part of the vote of credit for defence in 1745, which with the 40,000*l.* formerly raised on that account, made up 61,000*l.* and in session 1751 made the whole sum due at 4 per cent. 242,000*l.*

The return of peace produced an increase of wealth to Ireland, by opening the vent of her native commodities, and enlarging the sale of her solitary manufacture, linen, which was at this period considerably improved.

1749: Revenue rises In 1749, the Revenue rose so considerably, that 70,000*l.* the remainder of the old Loan at 5 per cent. and 58,500*l.* of the new, were by the Loan-duty act ordered to be paid off. These however amounted to little more than half the sum which remained in the Vice Treasurer's hands, after defraying all the expenses of Government, the balance, by the report of Committee of Accounts, being no less than 220,241*l.*

Disposal of surplus. 1749. It then became matter of doubt, where the right of disposing of the surplus of 91,700*l.* was legally vested, whether in Parliament or the King? Had it arisen solely from the Hereditary Revenue, the Crown might with justice dispose of it to such public uses, as the different acts direct, by which that Revenue was settled; and which would leave it in a great degree, though not absolutely, at the Crown's discretion. But as a very considerable portion of the surplus must be allowed to have proceeded from the Additional Duties granted for specific purposes, any redundancy from that source, after the application directed, naturally reverted to the disposal of Parliament, by whom the duties were originally granted. Thus a question arose, which became the subject of future discussion.

In 1751, the Revenue became still more productive, and had the sums left to lie in the hands of the Collectors, and the surplus in the Treasury, beyond what was necessary for the current services, been applied to the payment of the debt; it appears that there would have been no less than 22,370*l.* 15. 11*½d.* to spare, after satisfying every demand.*

* See Report of the Committee of Accounts, Journals, v. 8, p. 317. It is however to be considered, that in this surplus was included some balances, which might not prove solvent.

Indeed

Indeed the sum unemployed was so great, that 120,000*l.* was resolved to be applied towards discharging the national debt, and heads of a bill were accordingly transmitted by the Irish Government to Great Britain; but the King (to use the words of Dr. Campbell,*) “willing to “preserve the right of the Crown over the redundancy in the Treasury, “required the opinion of all the Chief Judges in England, assisted by the “Attorney, and Solicitor-General, how the law stood in this particular; “their unanimous answer was, that the previous consent was part of “the royal prerogative in the disposition of this money.” Accordingly the Duke of Dorset, then Lord Lieutenant, in his speech from the throne, acquainted the House of Commons: “That the King will graciously consent, and recommends it, that such part of the money now remaining in the Treasury, as shall be thought consistent with the public service, be applied towards the further reduction of the national debt.† The word *consent* omitted in the heads of a bill transmitted, was inserted in the bill returned from England, yet passed in Ireland *nem. con.* the aristocracy, as Dr. Campbell observes, “not being “yet ripe for effectual opposition.”

In the administration of the preceding Chief Governor (Lord Harrington) the building of barracks, and repair of the fortifications were recommended from the throne:‡ measures, which if carried into execution, with proper management, were truly laudable; as the circulation of the money through the hands of the artisan and labourer, independant of other national advantages, must be attended with good effects. But the sums destined for those purposes were so profusely lavished, and so fraudulently misapplied, that the Engineer, and the Surveyor-General was expelled the House of Commons, (upon a division 123 to 106) and a bill ordered in, to oblige him to make good the defects in the buildings.§

* Historical Sketch of the Constitution, and Government of Ireland, p. 366.

† See Commons Journals, v. 8, p. 162.

‡ Commons Journals, v. 7, p. 868.

§ Ibidem, v. 9, p. 178. This expulsion is rather to be considered as a trial of strength between the parties then contending for power, than as a motion decided upon its real merits.

A SKETCH OF THE REVENUE

In 1753, the balance in the hands of the Vice Treasurer amounted to 315,822*l.* Heads of a bill were framed for applying 77,500*l.* or so much thereof, as should be sufficient to discharge the remaining debt, and for other purposes; which were accordingly transmitted. In this bill, the objectionable clause, by which his Majesty gave *consent* for such appropriation, was inserted in England, as in the bill of 1751; but in this instance it was made the occasion of the bill being rejected in the House of Commons, *nem. con.** The debate turned on the words *assent*, and *consent*: had the former been made use of, no pretext for controversy would have been left.

This conduct, however popular at that day, has since been considered as an effort of party to obtain power, in which they were then not only disappointed, but the greatest part of the money was soon after drawn out of the Treasury by virtue of King's-letters.

The Revenue still continued to rise, and in 1755, the accumulation had been so great, that the Committee of Accounts voted the amount of the surplus to be no less than 471,404*l.* 5*s.* 6*sd.*†

Loan duties
dropped.

From this period, the duties forming the Loan-fund were dropped, and the balance of the Loan paid by a King's-letter out of the Revenue at large. These duties were not revived again till session 1759.

A train of artillery being purchased, and other military expenses arising, soon began to reduce the large unapplied surplus. Added to this, the prevailing party in the House of Commons having been thwarted in their application of the redundancy in the Treasury; they wished to avoid further contests of that kind; and they adopted a new line of conduct, which continued to prevail for many years after.

* When the bill was returned to Parliament, a Committee of the House of Commons was appointed to compare it with the transmifs, who reported that these words had been added: " And your Majesty ever attentive to the ease and happiness of your faithful subjects, has been " graciously pleased to signify, that you would *consent* and recommend it to us, that so much " of the money remaining in your Majesty's Treasury, as shall be necessary, be applied to the " discharge of the national debt, or of such part therof as shall be thought expedient by " Parliament." Commons Journals, v. 9, p. 208.

† Commons Journal, v. 9, p. 348.

It had been the custom for several sessions, to grant sums of public money for the purposes of national improvement, (of which few countries stood in greater need) particularly for the encouragement of tillage, making rivers navigable, &c. “ and had the faithfulness of the execution, answered the goodness of the intention in *many* instances, the public might have had no reason to complain.”

The object now was, to multiply the parliamentary grants: “ *ostensibly for public, but really for private uses.*” This system became so avowed, that the Committee of Supply, which had the disposal of those public bounties, &c. “ was by way of eminence called, *the Scrambling Committee.*”

It is a circumstance reflecting the highest credit on the characters of those who have conducted the department of Finance in Ireland, for these few years past, that this *scramble* has been almost annihilated; and that there have been few of those *parliamentary jobs*, heretofore so flagitious, as to become proverbial.

The war which the French had stirred up in North America, having extended its baleful effects to Europe; the intelligence of an expected invasion,† in the beginning of 1756, gave rise to the augmentation of the army to twelve thousand men. The Revenue had, however, kept its ground till 1755, but from that time began to lessen so much, that the sum in credit in the beginning of 1759, was reduced to 249,422*l.* 15*s.* 4*d.*

1756.
Augmentation
of the
army.

Before we proceed to mention the next Loan, it may not be amiss to say a few words upon the circumstances which not only exhausted the surplus, but rendered the borrowing of money again necessary.

The very great importation in 1754, caused a decrease in that of the year following: The failure of some of the principal bankers in 1755, gave a considerable check to trade, and as the enlarged importation of the preceding year, was attributed more to the great credit which the merchants had in discount, than to an increase of the number, or capitals of the merchants; any check to the circulation of paper, sensibly affected the whole system.

Decline of
credit in 1755

* See Dr. Campbell’s Historical Sketch, &c. p. 368.

† Commons Journals, v. 9, p. 877..

After:

A SKETCH OF THE REVENUE

After the payment of the debt (to use the words of a distinguished character, an eye witness of, and intimately acquainted with the affairs of those times*) "The wealth and ability of Ireland were greatly over rated, both there, and in Great Britain ; the consequences of this mistaken opinion were, increased expenses on the part of Government and of the country, more than it was able to bear. The strict œconomy of old times was no longer practised. The representatives of the people set the example of profusion, and the Ministers of the Crown were not backward in following it. A large redundancy of money in the Treasury gave the delusive appearance of national wealth, which proved but a symptom of decline, and a prelude to poverty."

Scarcity in
1756 & 1757 We must also take into account the scarcity of corn in 1756, and 1757, which caused a decrease in the Excise ; (so considerable a part of it arising from the distillery, and brewery :) the increase in the management of the Revenue to prevent smuggling ; and the extravagant grants of pensions; insomuch, that those upon the Civil Establishment, exceeded all other charges of the Civil List by no less than 20,258*l.* 4*s.* 7*½d.*† All these circumstances, contributed to reduce the country from that state of seeming affluence, in which it appeared from the government of the Earl of Chesterfield, till the conclusion of the Marquis of Hartington's.

Revenue de-
clines. During the administration of the Duke of Bedford (who succeeded the Marquis in 1757) the Revenue continued to decline, and the expenses to rise considerably ; but that being a period of war, doubtless the decline of commerce and the increase of expence in the military department,‡ were amongst the calamities almost inevitable during such a period, however a profuse misapplication of several sums in the civil department, gave just reason for complaint, and particularly marked the æra of this administration.

* See the Commercial Restraints of Ireland Considered.

† See Report of the Committee of Accounts. Commons Journal, v. 10, p. 215.

‡ Six new regiments, and a troop had been raised in a very short space of time ; upon the rumour of invasion, &c. every exertion was made, without due regard to the ability of a country, which (to use the words of the Speaker) "abounded rather in loyalty than wealth." Commons Journals, v. 11, p. 472.

The arrears upon the Establishments had increased so considerably towards the conclusion of 1759, that it became necessary to order 150,000*l.* to be raised at 4 per cent. upon debentures to be made transferable.* This is to be considered as the *origin of the Funded Debt of Ireland*. For the payment of the interest of this sum, certain duties were granted.† In the beginning of 1760, his late Majesty having ordered a considerable augmentation of his forces, it became necessary to recur to another Loan to raise the intended levies; and accordingly a vote of credit was passed by the Commons for raising 300,000*l.* at 5 per cent. and as it was found difficult to obtain the former Loan of 150,000*l.* at 4 per cent. for that sum, an additional interest of 1 per cent. was ordered to be given. The effects of these exertions (to use the words of the Author of Letters on the Commercial Restraints) “were immediately and severely felt by the “ kingdom. These Loans could not be supplied by a poor country, with-“ out draining the Bankers of their cash;” and accordingly we find, that about this time public credit received a considerable shock, through the failure of some principal Bankers particularly connected with Government. The merchants and traders petitioned Parliament, representing their situation, and a Committee of the House of Commons was appointed, to inquire into the state of public and private credit. To their investigation and support, it must be attributed, that the paper currency of Ireland at that time, was enabled to exist; for they resolved it to be their opinion, ‘that the funds possessed by some principal banking-houses were adequate to answer the demands upon them; that their notes should be received as cash from the subscribers to the Loan; and that they would make good any deficiency in their effects for a certain time, as far as 50,000*l.* for each Bank.‡

Failure of
Bankers.

* See Commons Journals, v. 11, p. 993.

† See p. 71 of this work.

‡ See Commons Journals, v. 11, p. 993.—Several addresses were presented to the House of Commons recommending, that during the present state of public credit, there should be an increase in the value of Portugal coin; and to permit the currency of Spanish milled money. They were referred to a Committee, but no report appears to have been made.

GEORGE III.

1761. At the opening of the first session of this reign, Lord Halifax informed Parliament, that there had been only 200,000*l.* raised upon the last vote of credit; but that notwithstanding, there would be a large sum wanting for the effectual repair of barracks. A message was sent shortly after from the Lord Lieutenant, acquainting the House of Commons of the rupture with Spain, and the necessity of augmenting the army upon the Establishments with five battalions. The augmentation was accordingly ordered, and another vote of credit passed for the raising 500,000*l.* at 5 per cent.

Augmenta-
tion.

Vote of cre-
dit at 5 per
cent.

1763.

New Loan.

Debt incur-
red by the
war.

Loan interest
reduced.

In 1763, the Revenue began to rise again, though by no means in proportion to the increase of expense upon the Establishments; and to aid the supply, it was necessary to direct that 100,000*l.* should be raised. This, with the debt funded at Lady-day, 1763, being 550,000*l.* made the funded debt incurred during this war, amount to 650,000*l.* whereof 350,000*l.* was ordered to be reduced to 4 per cent. and the remainder to continue at 5 per cent. until discharged.

The rapidity which this debt was contracted, in less than *seven* years, compared with the sums borrowed from the accession of George I. to the year 1746, during a period of more than *thirty* years, to support the expenses of putting the kingdom into a state of defence during two long wars, and two rebellions, is particularly striking; and it seems difficult to reconcile so great a disparity. But we must take into consideration that this long and expensive war, which terminated in 1763, was the first in which Ireland was called upon for a contribution. Former wars only required, that Ireland should protect herself; the war of 1756, demanded supplies for protecting the empire at large; and that too, from an unfounded estimate of the ability of the country. There was upon the whole too much reason to complain of a mismanagement of the treasury

ture of the nation, and a want of regard to the interests of its inhabitants.* From this period, we shall see the debt continually increase, notwithstanding several efforts for reducing it, owing to the increase of expenditure in every department.†

In 1765, the Revenue, although considerably increased, was yet so far short of the expenses of Government, that 100,000*l.* was directed to be raised at 4 per cent. and the principal due upon the different Loans, ordered to be consolidated into one sum, making in the whole 595,000*l.* at 5 per cent. which remained due at Lady-day, 1765. By the application of the surplus of the Loan duties, part of the principal was paid in almost every subsequent year.

In 1765, there was a great scarcity of grain, and what was felt more severely by the lower ranks, a failure of *Potatoes*. In consequence of the report of a Committee of the House of Commons, two acts were passed, one to stop the distillery for a certain time, the natural consequence of which was a decrease in the excise; and the other, to prevent the exportation of corn. This last, according to the speech of the Lord Lieutenant, prevented the calamity of famine.

In the next session of Parliament 1767, an additional 100,000*l.* was ordered to be raised, and it was proposed to augment the army to 15,235 men: but owing to the heavy debt of the nation, and the sum obliged to be borrowed, to defray even the ordinary expenses, this measure was forced to be laid aside.‡

In May 1769, 30,000*l.* had been borrowed, for which an interest of 3½ per cent. was ordered to be paid; and for 100,000*l.* ordered to be borrowed to make good the deficiencies in the aids of session 1769, four

1765.
New Loan at
4 per cent.

Loans conso-
lidated at 4
per cent.

1767:
New Loan.

30,000*l.*
raised at 3½
Augmen-
tation.

* See Irish Commons Journals, 13 vol.

† It may not be amiss to mention in this place, (although not immediately connected with the subject) that at the opening of the session, the Lord Lieutenant took notice of the tumultuous risings of the people denominated *White Boys*; which for a long time resisted all the exertions of Government to control, and whose spirit has not been eradicated, in as much as the evil from whence they originate has not yet been remedied—namely, *the wretched, oppressed, and impoverished state of the peasantry*.

‡ See Commons Journals, v. 14, p. 471.

1771.
New Loan.

per cent. was given.* In this year the augmentation of the army took place, which considerably increased the expense of the Military Establishment; and it was necessary in the next session of Parliament (1771) to order 200,000*l.* to be borrowed to make good that expense.

A scarcity of corn was experienced in 1770, and its effects so alarming, that the Lord Lieutenant in his speech (26 Feb. 1771) took notice, " that the high price of corn demanded attention, and the continuance and revival of such laws as experience had proved advantageous to the public."†

A new system of raising money for Government, was introduced in the administration of Lord Harcourt ; but before we proceed to speak of this, it will be necessary to take a view of the sums raised from the accession of his present Majesty. They stand as follows, dating from the time at which the interest commenced :

* In this session, 1769, the bill for granting the Loan duties was rejected upon a division 94 to 71, and the House resolved, "that the said bill was rejected because it did not take its rise in "their house." The Commons of Ireland, although in general tenacious of this privilege, had not exercised it with so much warmth since the reign of King William, in 1692. The Parliament was in consequence immediately prorogued, without completing the business of the session.

† The Speaker upon presenting the money bills, 1771, says:—“ He hopes that the Commons will not only be intitled to his Majesty’s countenance, and protection, but to an *extension* of their commerce, by which alone they can entertain any reasonable expectation of being able, much longer, to support the expense of the present Establishments.”—Commons Journals, v. 15, p. 202.

Brought

	£.	
Brought forward — — —	780,000	
Add to this, the amount raised last } year of George II.	300,000	At 5 per cent. afterwards reduced to 4
	———	
	£.1,080,000	
Deduct amount of the various } payments made.	183,600	———
Total of the funded debt at La- } dy-day, 1773.	£. 896,400	at 4 per cent.

The commencement of Lord Harcourt's government promised much advantage to Ireland, it had the support of some very distinguished, and popular characters. The addition of a board of excise, created in the former administration was revoked, and a considerable saving made in consequence. In the beginning of the session 1773 the very desirable offer of an Absentee tax was made on the part of Government, and what may seem matter of astonishment, rejected. It owed its fate perhaps more to the having proceeded from Government, than to a due estimate of its advantages, or defects.—It was proposed, “ that a tax of 2s. in the pound should be laid upon the nett rents and annual profits of all lands, &c. in Ireland, to be paid by all persons who should not actually reside in that kingdom for the space of six months in each year, from Christmas 1773, to Christmas 1775.” A measure which might appear in some degree unfavourable to the interests of England, could not with decency be pressed by the representatives of an English Government. They offered it for the approbation of the Irish Parliament, but left all their connections at perfect freedom in deciding upon the question; and accordingly, we find several of the servants of the Crown voted against it. Upon the division* there appeared 102 for, and 121 against the tax.

In the same session, 1773, it was proposed to raise the sum wanted, being 265,000*l.* by annuities, with benefit of survivorship, at 6 per cent.

* From the lists published of the division, it appears that the late Speaker (now Lord Percy) Mr. Henry Flood, Mr. Brownlow, and Sir Lucius O'Brien, supported the motion---and that the present Speaker, Mr. Conolly, Mr. O'Neill, and Mr. Daly, opposed it.

This sum was divided into shares of 100*l.* each, and for every share one life was allowed to be nominated. The lives were divided into three classes; first, those of 40 years old, and upwards; second, those of 20 years, and upwards under 40; and third, those under twenty years. No dividend of the interest arising from the shares of those who died in each class was to be made, until it yielded a clear one half per cent. among the survivors; and the increase interest never to be more than the principal originally advanced by each subscriber. The remainder of the interest as it occurred, to be applied to the credit of the nation. This scheme was held forth by the Secretary of the day, as a masterpiece in finance; as being little less than an actual gain of so much, without adding in the least to the debt, as the principal was never to be refunded. And according to this fallacious mode of arguing, those annuities, because irredeemable, are never taken into calculation as forming part of the national debt of Ireland; although at this time, above thirteen years since the subscription, if the nation was in a capacity to redeem them, and the holders inclined to sell, they could be valued at very little less than the original sum subscribed.* On the other hand, looking to the time when they are to expire, no one can decidedly say at what period it should be calculated. There is an instance directly in point, the life annuities granted in King William's reign, which affords a very uncomfortable prospect. These in 1694, amounted to about 22,800*l.* and in 1782, after a period of near 90 years, there remained 8,027*l.* payable, being more than one third of the original amount of the annuities:† Can any thing short of a *Century* therefore be calculated for their intire extinction?

Net considered as Debt.

The Ordinary Revenue for the five years ending at Lady-day 1772, compared with the preceding five years, had produced less by 106,621*l.* 5*s.* 2*½d.*‡ it was therefore proposed to grant stamp duties in order to raise the supply, and it was confidently promised, that these would so far increase the Revenue, as to be equal to the expenses, when they had

Stamp Duties granted.

* This part was written in 1786.

† See Sir J. Sinclair's History of the Revenue, p. 364.

‡ See Report of the Committee of Accounts, Commons Journals, vol. 16, p. 222.

undergone the economical reduction then intended; so that the pernicious practice of running in debt would be no longer pursued. The public accounts of the next session clearly displayed the fallacy of those promises, as the expenses for the two years ending Lady-day, 1775, exceeded the revenues by 247,797*l.* 0*s.* 10*d.** It therefore again became necessary to borrow, and the pernicious system of a *Tontine*, or annuities with survivorship, was recurred to; 175,000*l.* being raised upon terms similar with the former.†

1775:
Another
Tontine.

In 1777, the expenses having amounted to above 80,000*l.* more than the Revenue, 166,000*l.* was ordered to be borrowed; this however was raised in the old manner upon debentures at 4 per cent:‡

1777.
Loan by
Debentures.

In March 1778, on account of the French having united their arms with those of the revolted Colonies in North America, 300,000*l.* was ordered to be raised by a *Tontine* at 6 per cent. however, such was the state of public credit at the time, and the difficulty of raising money, that it could not be procured even at a rate so high, and the terms were obliged to be enlarged to 7½ per cent. This circumstance clearly proves the assertion of a most respectable author, that it is even questionable, whether in time of peace, money can be raised in a favourable manner upon life annuities; but, says he, “there can be no doubt that in time of

1778.

A New
Tontine.

* See Journals, vol. 17, p. 148.

† In addition to the disadvantages arising from this mode of borrowing, there was one almost peculiar, and highly distressing to Ireland. The greatest part of the subscription being made abroad, not only the expense of agency was incurred for payment of the annuities in London, but, what was infinitely worse, the amount of those annuities being remitted out of the kingdom, became an additional drain of its specie, and thereby an increase of the evil arising from absentees.

‡ The Speaker, in his speech upon presenting the money-bills, 24th December, 1777, says, “The Commons, however, disappointed in their hopes, that the large sums which have been raised to discharge the debts successively incurred, and the great addition of taxes which have been imposed to prevent any future deficiency, would have proved effectual for those purposes, have now made provision for a new arrear of 166,000*l.* which they could not accomplish without a Loan: to pay the interest of which they have been obliged to engage the scanty remnant of the former Loan duties: in this they have considered more the honour of his Majesty’s government, than the ability of the nation.” Commons Journals, vol. 18, p. 324.

A SKETCH OF THE REVENUE

“ war, it is impossible for the public to make any tolerable bargain with
“ money lenders, founded upon any uncertain contingency.”*

1779,
Remittance
from Eng-
land for the
Army.

So deficient was the Revenue, and such the exhausted state of the Treasury in May, 1779, that 50,000*l.* was obliged to be remitted from England for subsistence of the army, and other military purposes.

The years 1778 and 1779 were productive of a great plenty of corn ; but (according to the Author of Letters on the Commercial Restraints of Ireland) “ the manufacturers were not able to buy, and many thousands of them were supported by charity ; the consequence was, that corn fell to so low a price, that the farmers, in many places, were unable to pay their rents, and every where under great difficulties.”†

Great De-
cline of Re-
venue.

At the meeting of the Parliament in October, 1779, the situation of the country was truly alarming : the Revenue had declined in the two years ending at Lady-day, 1779, near 220,000*l.* from the produce of

Supply
voted only
for 6 months.

the two preceding years. It was moved by Mr. Grattan, and carried upon a division (170 to 47) “ That at this time it would be inexpedient

“ to grant new taxes ;”‡ and as the only means of increasing the Revenue

was by an enlargement of trade, it was resolved to grant the supply for

only six months, with a view to the obtaining that enlargement. At this period it was, that the expedient of a Lottery to aid the raising of

the Loan was resorted to for the first time in Ireland. 200,000*l.* being

wanted, a Lottery consisting of 42,000 tickets was proposed. Forty thousand of those were paid for at 5*l.* each, and one ticket given as a

douceur to every subscriber for twenty : Debentures bearing interest at 4 per cent. for 210,000*l.* were ordered to be made out for the payment of the prizes. Thus 10,000*l.* in the 4 per cents. was paid for

this Loan, exclusive of the charges of drawing, &c. which must upon the whole be considered as a good bargain for the public ; as they in fact

paid only 4*s.* per cent. for the sum actually received.

* See Sir John Sinclair's History of the Revenue, p. 347.

† See Commercial Restraints of Ireland Considered, p. 77.

‡ See Commons Journals, v. 19, p. 123.

It being necessary to borrow 140,000*l.* more, TREASURY BILLS, for the first time, were ordered to be issued, at an interest of three-pence per day for each 100*l.* being 4*l.* 11*s.* 3*d.* per cent. per annum.*

In 1780, several petitions were presented, praying that an immediate attention might be paid to the expenditure of public money, and such retrenchments take place, as should prevent the ruinous effects of a national bankruptcy.

Upon the extension of the Colonial Trade to Ireland, the supplies were granted for a year and half further, and 260,000*l.* ordered to be raised upon Treasury-bills, bearing interest as before, or by a Lottery, as the Lord Lieutenant should direct.† It being necessary to cancel Debentures, which had been issued for 65,000*l.* part of the 166,000*l.* raised last session of Parliament, it was ordered, that a subscription should be opened for Treasury-bills to the amount of 65,000*l.* at the same rate as the former.‡

In 1781, notwithstanding the extension of trade, and the new Additional Duties granted in the last session, the expenses of the Establishments, &c. for the two years ending at Lady-day, exceeded the produce of the Revenue by above 480,000*l.* 300,000*l.* was therefore ordered

* See note, p. 80.

† The Speaker, in a very remarkable speech, upon presenting the bills of supply, says, .
 “ That the Commons have,” notwithstanding the poverty and distress of the nation,
 “ granted much larger supplies than in any former session: They have borrowed 610,000*l.*
 “ to discharge the arrear of the Establishments; and, in order to provide against any future
 “ deficiency, have made an addition to the Revenue, estimated at above 150,000*l.* a year.”
 Commons Journals, vol. 19, p. 391.

‡ Towards the conclusion of this session, a motion was made by a Right Honourable Baronet, “ That as often as the surplus of the Loan Duties should amount to 10,000*l.* the same should be laid out in the purchase of Loan Debentures.” This was negatived, upon a division, 66 to 26. It appears, that the Secretary of the day (Sir Richard Heron) and Mr. Grattan, were tellers for the majority, (See Commons Journals, vol. 19, p. 364,) which would induce the supposition, that the latter opposed a motion which in fact had his support. The circumstance arose from Mr. G. entering into conversation with one of the majority when the doors were shut for the division; and the Speaker jocosely took the occasion of naming him *Teller*, in conjunction with one whom he actively opposed.

A SKETCH OF THE REVENUE

to be raised as follows : 260,000*l.* at 4 per cent. and the remaining 40,000*l.* upon Treasury bills as before.*

Money voted for seamen, and for Mr. Grattan.

1783.
New Loan.

In consequence of the repeal of the 6 Geo. I. [British] the modification of the Law of Poynings, &c. the Commons of Ireland, in testimony of their gratitude, voted 100,000*l.* as a bounty for raising twenty thousand seamen ; and at the same time, 50,000*l.* to Mr. Grattan for his services. These sums were ordered to be raised by Treasury-bills.

In 1783, the Revenue still continued to be unequal to the expenses, and 300,000*l.* was ordered to be borrowed towards supplying the deficiencies ; also 50,000*l.* which was to be advanced as a loan to the undertakers of the Grand Canal, upon security given ; and 25,000*l.* as a loan to Captain Brook, to support and employ the manufacturers by him established in the cotton line, upon his giving security for paying the interest half-yearly into the Treasury, and the principal at Lady-day, 1794. These sums were to be raised upon Debentures, or Treasury-bills, aided by one or more Lotteries, at the discretion of the Chief Governor.

1785.
Ditto.

In 1785, the expenses still kept above the Revenue, and 165,000*l.* was ordered to be borrowed to pay off the Treasury-bills which became current at the receipt of the Exchequer ; also, 200,000*l.* towards supplying any deficiency in the aids. 150,000*l.* of this sum was raised upon Debentures at four per cent. the remaining 50,000*l.* upon Treasury-bills, at 3*d.* per day.

* In this session an act passed (21 and 22 Geo. III. c. 16.) for establishing a Bank, by the name of The Governor and Company of the Bank of Ireland. The subscribers to it were to pay in 600,000*l.* either in cash, or Debentures, at 4 per cent. which were to be taken at PAR, and considered as money. This sum was to be the Capital Stock of the Bank, and the Debentures to that amount, when received, were to be cancelled by the Vice-Treasurers. For these, an annuity of 24,000*l.* was to be paid to the Company, being equal to the interest payable upon said Debentures. Said Stock to be redeemable at any time, upon twelve months notice, after the first January, 1794.

By the foregoing statement, it appears, that since the system of raising money upon Tontine Annuities has been introduced in 1773, there has been raised in that mode — — — £.740,000
 Upon Treasury-bills since 1779 — — — 1,030,000
 Upon Debentures at four per cent. since 1773 — — 636,000
 And upon Debentures from his Majesty's Accession to 1773
 (See page 108) — — — — — 780,000

Amount
raised since
Accession of
Geo. 3.

So that the whole amount borrowed from the Accession of his Majesty till Lady-day, 1785, was — — £.3,186,000

But as a great part of this sum has been discharged out of the surplus of the Loan duties; and also, a considerable portion of it, being money borrowed to pay off Treasury-bills as they became due, it will be necessary to state the debt as reported by the Committee of Accounts, session 1786.

STATE OF THE DEBT OF IRELAND,

As reported by the Committee of Accounts, Sessions 1786.

1785. State of Debt.	£. s. d.
The Principal due upon Debentures at Lady-day, 1784 — — — — —	927,600 0 0
There were issued at Michaelmas, 1784, to dis- charge Treasury-bills — — — —	15,250 0 0
	—————
	Making together
Discharged at Michaelmas, 1784 — £.40,860	942,850 0 0
at Christmas, 1784 — 11,070	—————
	51,930 0 0
	—————
Principal remaining due upon Debentures, at Lady- day, 1785 — — — — —	890,920 0 0
Due upon Treasury-bills, Lady-day, 1784 — —	604,025 0 0
Issued in April, 1784, in such bills — —	25,000 0 0
Ditto at Midsummer, 1784, to replace bills payable that day — — — — —	138,900 0 0
Also a further sum of — — — — —	100,000 0 0
And at Christmas a further sum of — — — — —	100,000 0 0
	—————
	Making in the whole
There was paid at Midsummer, 1784, 14,000 0 0	967,925 0 0
And also on Treasury bills, payable Midsummer, 1783, 5, and 6 — 14,383 6 8	—————
	154,383 6 8
	—————
Principal remaining due in Treasury-bills, at Lady- day, 1785, — — — — —	£.813,541 13 4
	—————
	Brought

Brought forward Principal due at Lady-day, 1785,	£. s. d.
upon Debentures	— — — — 890,920 0 0
Ditto upon Treasury-bills	— — — — 813,541 13 4
Add Principal of Cancelled Debentures, forming the Bank Capital	— — — — 600,000 0 0

Total Principal of the Funded Debt due at Lady- day, 1785	— — — — 2,304,461 13 4
Add thereto the interest due upon Treasury Bills and Debentures 39,437 2 8½	— — — —
Life Annuities and Bank Annuities 17,938 8 0¾	— — — —
	57,370 10 9½
Total Principal, Interest, and Annuities	— 2,361,832 4 1¼

Against which is to be applied,

Balances { Upon Loan Duties in the hands of Vice Treasurers 147,857 17 3¾	— — — —
{ In the Collectors' hands 55,753 1 10¼	— — — —
Excise in the course of collection 1,190 2 0	— — — —
	204,801 1 2

Total Principal and Interest of the Funded Debt at Lady-day, 1785	— — — — 2,157,031 2 11¼
--	-------------------------

PRODUCE OF THE REVENUE SINCE 1785,

STATEMENT OF THE PRESENT DEBT,

AND PLAN FOR REDEEMING IT.

HAVING traced the various Loans which compose the Funded Debt of Ireland, from its origin to Lady-day 1785, and having in page 90, given a statement of the Revenue as it stood at that period, we shall now proceed to lay before the Reader, a distinct account of the produce of the Revenue for each year, since the addition of the duties granted for equalizing the income with the expense ; and point out the steps taken in every session for the reduction of the debt.

In the session of 1786 no addition was made to the Funded-debt ; but part of the Treasury-bills becoming payable in the course of the year, the sum of 183,700*l.* was directed by the Loan act to be raised on Debentures for their discharge.

VIEW OF THE ACCOUNT OF IRELAND,

For the Year ending Lady-day, 1786.

	£.	s.	d.
Gross produce of the Hereditary Revenue	—	642,678	11 0
Ditto — — — Additional Duties	—	596,191	13 2 $\frac{1}{4}$
	—	—	—
Making together the Ordinary Revenue	1,238,870	4	2 $\frac{1}{4}$
Gross produce of the Stamp Duties	—	54,381	3 10 $\frac{1}{4}$
Post-Office Revenue	—	42,440	16 6
Appropriated duties	—	247,263	1 9 $\frac{1}{4}$
	—	—	—
Gross Total	£.1,582,955	6	3 $\frac{3}{4}$
Deduct amount of Drawbacks on goods exported, &c.	57,839	1	0
	—	—	—
Nett sum raised upon the subjects of Ireland, independent of local taxes	—	—	— 1,525,116
	5	3 $\frac{3}{4}$	

		£.	s.	d.
Brought forward nett sum, &c.	—	1,525,116	5	3 $\frac{3}{4}$
Deduct the various expenses of management, premiums, &c.	—	373,221	7	7 $\frac{1}{2}$
		<hr/>		
Clear amount which passes into the Treasury	—	1,151,894	17	8 $\frac{1}{2}$
Add Poundage, and Pells Fee	—	29,077	6	5 $\frac{1}{2}$
4s. tax upon Salaries, Pensions, &c.	—	13,856	18	2 $\frac{1}{4}$
Casual receipt at the Treasury	—	986	19	2 $\frac{1}{2}$
		<hr/>		
Amount issuable from the Treasury	—	1,195,816	1	6 $\frac{1}{2}$
Deduct nett produce of the Appropriated Funds	—	218,970	14	8 $\frac{1}{2}$
		<hr/>		
Nett sum applicable to the current expenses	—	£. 976,845	6	11
		<hr/>		
Nett charge of the Civil List for the year ending				
Lady-day, 1786	—	193,272	9	11 $\frac{1}{4}$
Ditto Military List	—	504,320	16	10 $\frac{3}{4}$
Ditto Extraordinary Charges, being the payments pursuant to act of Parliament, and King's-letters ; Exceedings on the heads of Concordatum, Military Contingencies, and Barracks ; Prizage, Bounties to the Linen Manufacture, and Allowances to the Commissioners of Public Accounts	—	385,400	18	11
		<hr/>		
Total amount of expenses for 1786	—	1,082,994	5	9
Deduct the sum applicable to payment thereof	—	976,845	6	11
		<hr/>		
Deficiency of the Unappropriated Revenue to answer the current expenses	—	106,148	18	10*
		<hr/>		

* This deficiency is the same as voted by the Committee of Accounts. See their Report in session 1787.

Upon

A SKETCH OF THE REVENUE

Upon a comparison of this account with that presented for the year preceding, there appears an increase in the produce of the Hereditary Revenue over that of 1785, of 39,543*l.* 4*s.* 9*½d.* but it is to be recollected, that the produce of 1785 fell considerably short of the year ending Lady-day, 1784; and, in fact, that the Hereditary Revenue for 1786 produced less than that of 1784, by 17,147*l.* 13*s.* 8*½d.* However, the account of the *Customs Outwards* demonstrates that there was an increase in the trade of Ireland, as the duties arising on that head for 1786 exceeded those of 1785, by 1678*l.* 5*s.* 2*½d.* and those of 1784, by 4709*l.* 10*s.* 9*½d.* The principal increase or receipts of 1786 arose from the Additional Duties, which produced 176,463*l.* 11*s.* 0*½d.* more than in the preceding year, and must be attributed chiefly to the duties laid on in the last session of Parliament.

The total increase in the produce of the Ordinary Revenue for the year ending Lady-day, 1786, over that of the former year, was no less than 229,540*l.* 5*s.* 6*½d.* yet notwithstanding this increase, the deficiency in the Revenue to answer the current expense of 1786 was within 16,152*l.* 14*s.* 11*½d.* of the deficiency of 1785; a circumstance which arose from the increase of expenses in 1786, which exceeded those of 1785, by 160,641*l.* 13*s.* 4*d.**

Notwithstanding the receipt at the Treasury fell short of discharging the current expenses of 1786, it was not deemed necessary to add anything to the Funded-debt by a new Loan.

The Additional Duties were continued (with a few modifications) as laid on in the preceding sessions.

In this session, 1787, Government securities, both Debentures and Treasury-bills, had, for some time, from the stability of Public credit, and the prospect of not adding to the Funded-debt, borne very high prices: The former, from being 88, (the price at which Bank capital was bought) had got up to *par*; and the Treasury-bills, according to their date, bore in general a premium. It was therefore determined by Government to try the experiment of reducing the inte-

* A considerable part of the increased expense was incurred by the great public buildings then carrying on. The bounties on manufactures also made a large portion of it.

rest on a part of the Public Debt with the assistance of a Lottery of 40,000 tickets.

The terms which were agreed upon, and which were carried into effect by the Chancellor of the Exchequer, were as follow:

For subscribing to 2000 Debentures of 100 <i>l.</i> each, at 3 <i>1/4</i> per cent. making	—	—	—	—	—	£.
	—	—	—	—	—	200,000
And 1000 Treasury-bills, at 2 <i>1/2</i> <i>d.</i> per day, being	—	—	—	—	—	100,000
To grant a Lottery of 40,000 tickets, at 5 <i>l.</i> each, (the full amount of which to be paid in prizes by Debentures, bearing interest at 3 <i>1/2</i> per cent.)	—	—	—	—	—	200,000
						£. 500,000

This sum was applied in the discharge of 4000 Debentures, at 4 per cent. each; and 1000 Treasury-bills, bearing 3*d.* per day.

By this proceeding, a reduction was made of $\frac{1}{2}$ per cent. upon 400,000*l.* capital of Debentures, or 2000*l.* per annum, which was equal to discharging the interest upon a capital of 50,000*l.* at 4 per cent. or 53,143*l.* 6*s.* 8*d.* at $3\frac{1}{2}$. And the reduction of interest on Treasury-bills, amounted to 760*l.* 8*s.* 4*d.* being equal to the interest of 16,666*l.* 13*s.* 4*d.* at 3*d.* per day, or 20,000*l.* at $2\frac{1}{2}$ *d.* And, consequently, the whole of the reduction was sufficient to discharge the interest of 66,666*l.* 13*s.* 4*d.* at the old rate of 4 per cent. and 3*d.* per diem, or of a capital of 73,143*l.* 6*s.* 8*d.* at the reduced rates.

The subscription was a close one, and the Contractors had a considerable profit. It was calculated that they sold the Lottery at 6*l.* 10*s.*

per ticket, yielding a nett sum of — — £.60,000
The Treasury-bills were sought for at par.

And the Debentures at 90, which upon 2000 was only a

loss of — — — — — — — 10,000

Consequently left them gainers to the amount of — 50,000

Provided none of the tickets lay on their hands, as was supposed to be the case.

A SKETCH OF THE REVENUE

As the bargain turned out so favourable to the Contractors, it was the opinion of some individuals, that it would have been better for Government to have made a profit of 50,000*l.* which, it was asserted, might have easily been done by the Lottery ; and with it to have discharged so much of the 4 per cent. Debentures, without attempting to lower the rate of interest : By this means there would certainly be 50,000*l.* less of capital to pay, whenever the Loan-funds should enable the nation to discharge its debt.

The difficulty, however, of disposing of an open Lottery to advantage, the possibility of the whole not being purchased from Government, and yet a disproportionate part of the prizes sold, may, perhaps more than counterbalance any disadvantages attributed to a close Lottery.

Upon the whole, the success of the experiment certainly not only justified, but reflected credit on Government for their conduct in the business.

V I E W

OF THE

ACCOUNT OF IRELAND,

For the Year ending Lady-day, 1787.

VIEW OF THE ACCOUNT OF IRELAND.

For the Year ending Lady-day, 1787.

	£.	s.	d.
Gross produce of the Hereditary Revenue	—	630,471	1 6½
Ditto — — — Additional Duties	—	553,331	6 2¾
	<hr/>	<hr/>	<hr/>
Making together the Ordinary Revenue	1,183,802	7 9½	
Gross produce of the Stamp Duties	—	49,983	19 6½
Post-Office Revenue	—	44,336	12 11½
Appropriated duties	—	231,475	12 0½
	<hr/>	<hr/>	<hr/>
Gross Total	£.1,509,598	12, 3½	
Deduct amount of Drawbacks on goods exported	99,186	15	8½
	<hr/>	<hr/>	<hr/>
Nett amount raised upon the Subjects of Ireland, independant of local taxes	—	1,410,411	16 6½
Deduct the various expenses of management, &c.	401,605	14	4¾
	<hr/>	<hr/>	<hr/>
Clear amount which passes into the Treasury	—	1,008,806	2 2
Add Poundage, and Pells' Fee	—	25,196	8 1
4s. tax on Absentees nett	—	6,308	9 4¾
Casual receipt at the Treasury	—	3,442	9 3½
	<hr/>	<hr/>	<hr/>
Amount issuable from the Treasury	—	1,043,753	8 11½
Deduct nett produce of the Appropriated Duties	175,796	15	4½
	<hr/>	<hr/>	<hr/>
Nett sum applicable to the current expenses of the year	—	867,956	13 6¾
	<hr/>	<hr/>	<hr/>
	CURRENT		

CURRENT EXPENSES OF IRELAND,

For the Year ending Lady Day, 1787.

		£.	s	d
Nett charge of the Civil List	— — —	197,727	6	1 $\frac{1}{4}$
Ditto Military List	— — —	501,289	8	7 $\frac{1}{2}$
Ditto Extraordinaries, Civil, and Military	—	*348,992	3	1
<hr/>				
Total expense for the year 1787	— — —	1,048,008	17	10 $\frac{1}{4}$
Deduct the sum applicable to the discharge thereof (per contra)	— — — —	867,956	13	6 $\frac{3}{4}$
<hr/>				
Actual deficiency in the Unappropriated Revenue to answer the current expenses	— — —	180,052	4	3 $\frac{1}{2}$
<hr/>				

* The above account of Extraordinaries is less than that returned to Parliament by the Accomptant General, by 184,228*l.* 17*s.* 11 $\frac{1}{2}$ *d.* which is composed of 160,000*l.* paid as Lottery prizes, 20,000*l.* granted to the militia, but not called for, and 4,228*l.* 17*s.* 11 $\frac{1}{2}$ *d.* directed to be paid out of the duties appropriated to encourage tillage, and placed to the account of the Revenue at large. All agreeable to the Report of the Committee of Accounts, Journals, vol. 25, Appendix ccclxxviii. as is the deficiency above stated. Vide Report. Ibid.

This view of the account for 1787 appears much more unfavourable than that presented for 1786. The Hereditary Revenue having decreased 12,207*l.* 9*s.* 5*½d.* and the Additional Duties no less than 42,860*l.* 6*s.* 1*½d.* making the whole decrease on the Ordinary Revenue above 55,000*l.*

The Stamp Duties, and Post-Office Revenue, also fell considerably short of the produce of the preceding year; but this defalcation in Revenue was attributed, in a great degree, to accidental circumstances, and not to any causes of probable continuance. On the great article of sugars, the duties produced 40,000*l.* less than in the former year, owing to the failure of crops in the West-Indies; added to this, the importation of rum sunk almost to nothing.

There was, however, an increase of 4,119*l.* 19*s.* 6*d.* in the duties on Customs Outwards, which combined with the circumstance of a large increase in drawbacks on goods exported, and the bounties paid on those of home manufacture, clearly proved an augmentation not only of the foreign commerce, but an increase in that most desirable object—the produce of domestic labour.

We cannot, however, avoid remarking a circumstance unfavourable to Ireland, appears in the amount of the public expenses of 1787, which were greater than those of 1786, by 73,903*l.* 5*s.* 5*½d.* although that year had considerably exceeded the preceding. This increase was accounted for, in some measure, by great public buildings going forward; the expenses of prosecutions, special commissions, and sending down a body of troops in consequence of an insurrection in the South; the exceeding upon the article of Forage alone was stated at 14,000*l.* The only consolatory reflexion on this review was, that many of those expenses were not to be expected as likely again to occur. Indeed, combining all the incidental circumstances of this year's accounts, which appeared most unfavourable, they were not sufficient to induce any addition being made to the Funded Debt.

The trial made by the Chancellor of the Exchequer for lowering the interest on Debentures and Treasury-bills having produced the desired saving, a circumstance which he attributed chiefly to the Lottery being a close

a close one ; the plan for reducing the interest on the National Debt, he professed, still continued his object, and he was inclined to consider Lotteries as the best means for producing that effect. Having had communication with the moneyed people in both kingdoms, he selected that proposal which he considered best, and submitted it to Parliament. This offered to lend the Public 400,000*l.* at $3\frac{1}{2}$ per cent. in order to pay off a like sum at 4, and thus make an annual saving in interest of 2000*l.* per annum ; also, to take all the Treasury-bills becoming payable in 1788, being 238,090*l.* at the reduced rate of $2\frac{1}{4}d.$ per diem, which would make a further saving of 1816*l.* In addition to those advantages, the offer went further ; that if Government would give two Lotteries in different years, the Subscribers would reduce the whole of the interest on Loan Debentures to $3\frac{1}{2}$ per cent. and upon the Exchequer-bills to $2\frac{1}{2}d.$ per day, which would make an annual saving of 8998*l.* being 4591*l.* upon Debentures, and 4407*l.* upon Exchequer-bills.

These proposals, as being the best offered to the Chancellor of the Exchequer, were, after some debate, adopted by Parliament.

It was objected, that the making a bargain for a second year was a novel idea in finance ; that Government should wait to see the effect of the first year, and according to the advantages derived by the Contractors, make a better bargain for the Public in the next. But it was natural to infer, that as the bargain for this year might not turn out so profitable as predicted, the terms of the succeeding year would be depreciated to the Public ; which fairly done away this objection. The most plausible argument against this plan was, that the holders of the present securities under Government, a numerous body, many of them widows, orphans, and people in the decline of life, whose property was chiefly invested in those funds, would not only suffer a diminution in their income, but lie at the mercy of the Contractors to take the new $3\frac{1}{2}$ per cent. Debentures at what price they chose to lay upon them. It was urged, that they should have the option of changing their 4 per cent. Debentures for those at $3\frac{1}{2}$, and receive the difference which was allowed the Contractors by the Lottery, being

12*l.* 10*s.* per cent. In answer to this, it should be considered, that besides the delay and difficulty of obtaining the 4 per cent. Debentures from the numerous holders, the actual advantages of having large sums paid into the Treasury on certain fixed days, as agreed upon by the Contractors, would be absolutely lost to the Public, by changing the Debentures with each individual holder. It was also urged, that no consideration should have been made to the Contractors for taking the Treasury-bills at 2*½d.* as they were eagerly sought for at par, and very soon bore a premium: but it was very justly objected to this, that it would appear an arbitrary step in the Legislature to force the national creditors to take new bills at 2*½d.* for what had borne 3*d.* per day, and which, according to the act by which they were constituted, were to be received as specie at a certain period. The idea that the 3*½* per cent. Debentures were rapidly purchased at above 90, and the tickets at 7*l.* was likewise objected as a strong argument, that a much better bargain might be made for the Public. It was however to be considered, that the Contractors, who took all possible risk, and were bound to make such large payments into the Treasury, before they could turn their tickets into cash, should have the probability of gain to compensate their loss of interest, and trouble in the negociation. But above all, it was worthy of remark, that those arguments were urged, after that bargain had been closed; which the Chancellor of the Exchequer solemnly averred he had selected from the great number of proposals made, as the best and most advantageous to the Public: and, in fact, the objections flowed principally from those who had been disappointed by their proposals being rejected, and who came forward with complaints, which they had in their power to have prevented by making better offers than those which were accepted.

It should be noticed here, that there was an apparent addition to the debt made in this session, as Parliament ordered 10,000*l.* (which was granted to the Commissioners of Ports and Harbours) to be raised at 4 per cent. and is the only sum which now stands at that rate of interest.

In this session, the Chancellor of the Exchequer, pursuing the idea formerly thrown out by a Right Honourable Baronet, proposed a bill for

for reducing interest from 6 to 5 per cent. The bill was warmly, and very ably debated in the House of Commons, where it passed, upon a division, 94 to 61, but was rejected by the Lords.

In debating this bill, the strongest and best founded argument was urged against the bargain for the two Lotteries, which threw the new Debentures and Treasury-bills into the hands of the Contractors, as it would give them such a decided advantage in the disposal of what they had agreed for, when interest stood at 6; and which must of course rise considerably in value when interest should be reduced to 5 per cent. consequently much better terms might have been made for the Public, if the general reduction of interest had taken place prior to reducing the funds.

In answer to this, it was just to observe, that although the Chancellor of the Exchequer might have had the reduction of interest in contemplation when he accepted the proposal, yet, as Government considered this a great national object, in which the country should be left to itself, without their interfering at all in it, and consequently that the success of the measure was uncertain, a good deal of the weight of this objection must be removed. Indeed, the event justified this reasoning, as the bill for reduction of interest was lost in the House of Lords, where it might be supposed that the influence of Government would prove decisive, if exerted in its favour.

It is necessary to observe, that in this session an arrangement took place respecting the army, which caused some addition to the expense of the Military Establishment; but at the same time modelled the army, from being a certain number upon paper, to the full complement of effective men. The augmentation of 1769 fixed the number at 12,000 for home service, and 3235 for guarding the British possessions abroad. The new arrangement was necessary, in order to form the army on the English model, which increased every regiment from eight to ten companies. The gross increase was 500, being 140 to supply the deficiencies of last year, and 360 now added. Besides this, the practice of allowing two men's pay to each company of infantry, without having any existing men, was, by the new regulation, to be changed;

an allowance made to the officers in compensation for those two men's pay, and the actual number kept up; by which an addition of 454 men would be made, making together 954.

The recruiting service, which always caused a deduction of 2000 men from the army, was proposed to be carried on in future by a distinct fund, which would enable Government to keep 1000 nearer the number; and by this means there would be, upon the whole, an increase of 1954 men. The increase of expense on the Military Establishment, by this new arrangement, was calculated at 30,062*l.* There was, however, a further expense, for making good to the officers of cavalry the loss they should sustain by the new regulations, amounting to 25,000*l.* which Government intended to make up by three annual payments.

For the particulars of the New Establishment, see Appendix, No. 6.

V I E W

OF THE

ACCOUNT OF IRELAND,

For the Year ending Lady-day, 1788.

VIEW OF THE ACCOUNT OF IRELAND

For the Year ending Lady-day, 1788.

		£.	s.	d
Gross produce of the Hereditary Revenue	—	683,005	5	2 $\frac{1}{2}$
Ditto — — — Additional Duties	—	608,858	4	4 $\frac{1}{2}$
		—	—	—
Making together the Ordinary Revenue		1,291,863	9	6 $\frac{7}{8}$
Gross produce of the Stamp Duties	—	57,172	0	4 $\frac{3}{4}$
Post Office	—	44,268	13	1
Appropriated Duties	—	252,651	1	5 $\frac{3}{4}$
		—	—	—
Gross Total	£.1,645,955	4	6 $\frac{1}{2}$	
Deduct amount of Drawbacks on goods exported	103,611	1	8 $\frac{1}{2}$	
	—	—	—	—
Nett amount raised upon the subjects of Ireland, independent of local taxes	—	1,542,344	2	9 $\frac{7}{8}$
Deduct expense of management, premiums, &c.	426,633	7	6 $\frac{7}{8}$	
	—	—	—	—
Clear amount which passes into the Treasury	—	1,115,710	15	3
Add Poundage and Pells' Fee	—	29,338	16	8 $\frac{1}{2}$
Four shilling tax, nett	—	15,098	3	2 $\frac{1}{2}$
Casual receipt at Treasury	—	9,435	17	5 $\frac{1}{4}$
	—	—	—	—
Amount issuable from the Treasury	—	1,169,583	12	7 $\frac{1}{4}$
Deduct nett produce of Appropriated Funds	—	188,151	15	0 $\frac{1}{2}$
	—	—	—	—
Nett sum applicable to the current expenses	—	981,431	17	6 $\frac{3}{4}$
	—	—	—	—

CURRENT

CURRENT EXPENSES OF IRELAND

For the Year ending Lady-day, 1788.

	£.	s.	d.
Nett charge of the Civil List	—	—	197,515 18 0 $\frac{1}{4}$
Ditto Military List	—	—	506,047 1 0 $\frac{1}{2}$
Ditto Extraordinary Charges, Civil and Military, (exclusive of Grants for Militia, Ports, and Harbours, and the Payment of Lottery Prizes)	—	329,092	5 5 $\frac{1}{4}$
<hr/>			
Total amount of expenses	—	1,032,655	4 6 $\frac{1}{2}$
Deduct sum applicable to the discharge thereof, per contra	—	981,431	17 6 $\frac{1}{4}$
<hr/>			
Deficiency in the Unappropriated Revenue to an- swer the current expenses	—	*51,223	6 11 $\frac{1}{4}$
<hr/>			

* This deficiency agrees with the sum voted by the Committee of Accounts. See the Report, Journals, vol. 26, p. cccxxxiv.

Upon

Upon comparing the accounts furnished for the year ending Lady-day, 1789, with those of the preceding year, it is pleasing to observe, that the nett unappropriated Revenue approaches so much nearer to the current expenses; as the deficiency of 1787 was about 130,000*l.* greater than that of 1788. It should in fact be considered as 140,000*l.* greater, and that the deficiency of 1788 was little more than 40,000*l.* as 10,000*l.* of the stated deficiency, might be set off against the payment of an old debt of that amount, which was discharged in this year, and not likely to occur again.

	£.	s.	d.
In the Hereditary Revenue there was increase of	52,534	3	7 <i>½</i>
In the Additional Duties no less than	55,526	18	1 <i>¾</i>

Making together an increase of 108,061 1 9*½*

Upon the Stamp and Appropriated Duties there was also a considerable increase. The Post-office Revenue decreased in a very trifling sum, and the total increase upon the Gross Revenue amounted to 136,356*l.* 12*s.* 2*½**d.*

It is however but just to remark, that this considerable increase of Revenue proceeded chiefly from the enlarged importation over the preceding year, the amount of the Customs Inwards, and imported Excise of 1788, exceeding those of 1787, by near 48,000*l.* but what was more favourable, the Customs Outwards of 1788 decreased from the produce of the preceding year, in 2,471*l.* 4*s.* 6*½**d.* The drawbacks upon exports, however, increased in about an equal degree, so that upon the whole there was reason to conclude, that the export trade in general had kept its ground with the year 1787, which has been already remarked to have increased so considerably.

It was also a circumstance in favour of the accounts of this year, that there was a decrease in some articles of expenditure:—The amount of the Civil List was somewhat less than last year, the Extraordinary Charges decreased near 20,000*l.*—in the Military Department, however; there was a trifling increase; and upon a comparison of the total amount of Civil, Military, and Extraordinary Charges, the decrease amounted to 15,353*l.* 13*s.* 3*¾**d.* It should be observed, before we close

close the comparison of this year, with the preceding ; that there was a considerable increase of expense in a department already remarked for its disproportionate amount—the collection and management of the Revenue.

The Chancellor of the Exchequer stated, that the deficiency already noticed, arose principally from the expensive public buildings, and inland navigations, which, he said, ought to be specially provided for, as by the present mode they swelled the public accounts with large sums of expenditure, improperly attributed to Government. He estimated the present demand of Parliament for Inland Navigations to be — — — — — £. 174,000

£.

And for public buildings, viz. New Bridge 16,000

New Custom House — 10,000

House of Lords — 3,000

Law Courts and Offices — 63,000

Additions to the Parliament House 10,000

— 102,000

And going upon the general principle, that all buildings exceeded their estimates upon the completion by one half more, it would be reasonable to fix them at — — — £. 150,000

Making together £. 324,000

After noticing the enormous sums expended on Inland Navigations, without effecting any thing, except in the instance of the Grand Canal ; the failure of which, he attributed to the manner in which Parliament granted the money, in small sums, by which nothing effectual could be accomplished : He said, that if Parliament meant to complete the projected navigations, they should provide an effectual supply at once, by borrowing a sum upon the Tillage-duties, or otherwise abandon them altogether. As to the buildings, their fund was small, and mortgaged at present for a debt paying 5 per cent. interest.

He

A SKETCH OF THE REVENUE

He proposed taking this fund into the Public hands, and paying off the debt, by which a saving would accrue, as the Public had lately reduced their interest from 4 to 3½ per cent.

Upon a statement of the arrears at Michaelmas, 1788, and the balances applicable to their discharge, it appeared that 88,000*l.* would be added to the debt of the nation, in the course of the current year, if the Revenues continued to decline, as they had done of late. The Lottery-prizes payable at Midsummer, would be answered by the subscription of the new Lottery.

An estimate of the next year's expenses the Chancellor of the Exchequer stated as follows, viz.

	<i>£.</i>
Civil List, to which no addition whatever has been made	198,000
Military Establishment, including General Officers, Half-pay,	
Garrison-fuel, &c. — — — —	535,000
King's Letters, which were 92,000 <i>l.</i> will be reduced to	85,000
Ordnance, which was 13,000 <i>l.</i> but by the diligence of the	
officer, Mr. Corry, will be reduced to — — — —	6,000
Concordatum, which was last year 65,000 <i>l.</i> will be	45,000
Military contingencies — — — —	9,000
Barrack exceedings — — — —	28,000
Charges under the head of Parliamentary grants — — — —	113,000
	— — — —
The whole	1,019,000
	— — — —

Causing a deficiency, if the taxes were not more productive than last year, of 88,000*l.* which, added to the deficiency of 1788, would amount to near 140,000*l.* for which no provision could be made till the event of the new taxes were tried. The Chancellor adverted to the high credit in which the nation then stood, the Treasury-bills being in request at 2½*d.* per day, which he attributed in a great measure to the good effects of the contract of last session being made for the two years, as formerly Treasury-bills at 3*d.* could not be negotiated at par: that the entire benefit to the nation by this bargain was no less than 10,760*l.*

10,760*l.* per annum in the reduction of interest, being equal to a principal sum of 269,000*l.* at 4 per cent. or 307,428*l.* at 3*½*.

The investigation of the accounts of this session was somewhat retarded by the debates upon the appointing a Regent; the supplies for payment of the Public creditors, for effecting the regulation of the Colony Trade, the French Treaty, &c. were granted for the usual time, but the provision for the Establishments and other expenses of Government, were at first granted but for three months, and by a subsequent bill for nine.

It should be observed, that Parliament lent its authority for borrowing 12,000*l.* for the use of the Grand Canal Company at 4 per cent. of this sum 8000*l.* has been discharged from 29 April, 1788, (when the loan was made) to the 25 March, 1789. This is not considered as part of the National Debt, although eventually, however improbable, it might fall upon the nation to discharge it.

In the course of this session the House resolved, that it would not vote any money to any person as a gratuity for extraordinary service, until a Committee of the whole House should have first enquired into the same, and reported their opinion thereon.

We shall now proceed to state the accounts presented last session of Parliament.

A SKETCH OF THE REVENUE

VIEW OF THE ACCOUNT OF IRELAND,

For the Year ending Lady-day, 1789.

		£.	s.	d.
Gross produce of the Hereditary Revenue	—	704,290	0	6 $\frac{1}{2}$
Ditto — — — Additional Duties	—	573,597	1	8 $\frac{1}{4}$
		—	—	—
Making together the Ordinary Revenue		1,277,887	2	3 $\frac{1}{2}$
Gross Produce of the Stamp Duties	—	58,606	11	1 $\frac{1}{2}$
Ditto — — — Post-Office	—	46,635	16	4
Ditto — — — Appropriated Duties	—	278,519	11	7 $\frac{1}{2}$
		—	—	—
Gross Total	£.1,661,649	1	4 $\frac{1}{2}$	
Deduct amount of Drawbacks on goods exported	118,904	8	7 $\frac{1}{2}$	
	—	—	—	—
Nett amount raised on the subjects of Ireland, independent of local taxes	—	1,542,744	12	8 $\frac{1}{2}$
Deduct expense of collection, bounties, &c.	—	481,056	4	6 $\frac{1}{2}$
	—	—	—	—
Clear amount which passes into the Treasury	—	1,061,688	8	2 $\frac{1}{2}$
Add Poundage and Pells' Fee	—	25,514	13	4 $\frac{1}{2}$
4s. tax on Absentees, Salaries, &c. nett	—	8,252	9	2 $\frac{1}{2}$
Casual receipt at Treasury	—	65,073	19	1.
	—	—	—	—
Amount issuable from the Treasury	—	1,160,529	9	10 $\frac{1}{2}$
Deduct nett produce of Appropriated Duties	—	204,175	8	3 $\frac{1}{4}$
	—	—	—	—
Nett sum applicable to the current expenses	—	956,354	1	6 $\frac{1}{2}$
	—	—	—	—

CURRENT

CURRENT EXPENSES OF IRELAND,

For the Year ending Lady-day, 1789.

	£.	s.	d.
Nett charge of the Civil List	—	—	—
Ditto	—	—	—
Military List	—	—	—
Ditto	—	—	—
Extraordinary Charges, Civil and Military, (exclusive of Grant for Militia and Lottery Prizes	—	—	—
	—	—	—
Total amount of expenses	—	—	—
Deduct sum applicable to discharge thereof, per contra	—	—	—
	—	—	—
Deficiency in the Unappropriated Revenue to an- swer the current expenses	—	—	—

A SKETCH OF THE REVENUE

From this view it appears, that there has been an increase in the Hereditary Revenue over the preceding year of $21,284l. 15s. 4\frac{1}{2}d.$ the Revenue from the Stamp Duties and Post-Office also increased, and the produce of the Appropriated Duties was considerably higher than in 1788, but the Additional Duties decreased $35,261l. 2s. 8\frac{1}{4}d.$ Upon the whole, the gross amount of the Revenue exceeded that of the former year by $15,693l. 16s. 9\frac{3}{4}d.$ but the deductions from this Gross Revenue also increased prodigiously, being $54,422l. 17s.$ greater than those of 1788, which caused the clear Revenue of 1789 to be less than that of the former year by $54,022l. 7s. 0\frac{3}{4}d.$

The Customs Outwards decreased about $1600l.$ but the drawbacks upon export increased above $15,000l.$ which, added to the large increase of the bounties, and premiums, being near $40,000l.$ more than the preceding year, prove an increase of foreign trade, and domestic improvement.

The nett amount of the national expenses for 1789 being $1,032,343l. 5s. 8d.$ unhappily exceeded the anticipation of the Chancellor of the Exchequer, already stated, (page 134) by $13,343l. 5s. 8d.$ But although this excess occurs, there were, nevertheless, many heads of expenditure that appeared in a much more favourable point of view, than in the accounts last returned. The exceedings upon Concordatum (an article so frequently censured) had decreased $25,076l. 1s. 9\frac{1}{4}d.$ The amount of King's Letters was even within the sum mentioned by the Chancellor of the Exchequer, and less than those of 1788 by $21,688l. 16s. 8\frac{3}{4}d.$ The Civil List, however, had increased above $8000l.$ arising almost wholly from the addition of new pensions. The Military List increased $29,046l. 18s. 1\frac{1}{4}d.$ which was even $1000l.$ less than the anticipated account in page 130. Upon the whole, the deficiency of the Unappropriated Revenue to answer the current expenses of 1789, amounted to $75,989l. 4s. 1\frac{1}{8}d.$ The deficiency would have been about $110,000l.$ but for the casual receipt at the Treasury, on account of the sale of the lands of Knockroe (formerly appropriated to Duncannon Fort, and afterwards to New Geneva) for $34,000l.$ to the

Marquis

Marquis of Waterford; and there being no other source from whence a similar return can be expected in future, the present nett Revenue cannot be considered as being within 100,000*l.* of the current expenses of Ireland.

HAVING endeavoured, with the utmost candour, to investigate, and display the Public Accounts, since the addition of duties imposed for the purpose of equalizing the Revenue with the expense; it remains to state the present Debt of the Nation, and point out such modes as seem to bid fairest for its speedy extinction.

The Funded Debt voted by the Committee of Accounts, as owing at Lady-day, 1789, exclusive of interest, amounted to 2,427,783*l.* 6*s.* 8*d.* but by the application of balances due to the Crown, and the striking off certain arrears, considered as not likely to be called for, the nett debt voted due at Lady-day, 1789, was only 2,202,547*l.* 15*s.* 3*d.*

This sum, however, cannot with safety be considered as the intire debt, for a portion of the arrear of 37,500*l.* due to the widows of officers, being part of the sum struck off, may hereafter be claimed: It may likewise happen, that a part of the sum returned as balances applicable to payment of the Loan, may be deficient, from the collectors proving insolvent. These circumstances must by so much lessen the sum applied in credit, and consequently increase the debt: The fairest way, therefore, seems to be, to take the sums returned as owing on account of the principal of the Funded Debt, viz.

On Debentures, at 3 <i>1</i> / <i>2</i> per cent.	—	£.1,145,400	0	0
Treasury-bills	—	—	682,383	6 8
Bank Capital	—	—	600,000	0 0
		—	—	—
		2,427,783	6	8
To this is to be added the amount of the vote of credit, 3d July, 1790	—	—	—	200,000 0 0
		—	—	—
Making together	—	£.2,627,783	6	8

A SKETCH OF THE REVENUE

In this account no charge is made for the value of the Short Annuities, for which 2250*l.* per annum is paid, nor of the Tontine Annuities, which cost about 49,600*l.* per annum, and for which the nation received only 740,000*l.* were these to be added to the above, it would raise the capital of the debt of Ireland to 3,367,783*l.* 6*s.* 8*d.* A sum which, combining the circumstances of the two kingdoms, might demonstrate, however paradoxical it may appear, that the debt of Ireland was of great magnitude to her, and more rapidly incurred than that of Great Britain. But waving all considerations of this kind, let us advert to the amount of the redeemable debt of Ireland, and most advisable means for its discharge.

The Principal stated to be due on Loan Debentures at

Lady-day, 1789, was — — — — £.1,145,000
Since which there has been raised, pursuant to vote of
credit of 3d July, 1790 — — — — — 200,000

Making together — 1,345,000

Supposing that nearly the whole of the balances applicable to payment of the Funded

Debt, may be recovered, being — — £.200,000

And that the surplus of the Loan Fund should average 30,000*l.* for five years, from Lady-day, 1789, to Lady-day, 1794, being — 150,000

Making together — 350,000

The sum remaining due upon Debentures at 3*½* per cent.

at Lady-day, 1794, will then be — — — — — 995,000

About this time the Charter of the Bank of Ireland will expire, and from the very great success which has hitherto attended that establishment, the Subscribers must naturally be desirous of renewing it: The occasion peculiarly presents itself for easing the Public Debt, and enlarging the Bank Capital. Should the circumstances of the country continue

continue improving till 1793, it may, perhaps, be advisable to lower the established rate of interest to 5 per cent. when this measure was formerly proposed, the arguments urged against it were chiefly on account of "the period not being yet arrived for such reduction ; but "that when the borrowers were materially reduced, and from the "continuance of peace, Government borrowed no more, the time "might fairly be said to come for a reduction of interest." A measure, which if the consequence of a decline in the natural value of money, must be attended with the most advantageous effects, particularly to a country circumstanced as Ireland, just emerging into a degree of commercial consequence, with a great portion of her manufactures in a state of infancy. If the general reduction of interest takes place about 1793, the reduction of the interest on Debentures will come with more advantage in the succeeding year ; nor can the holders of Debentures have the same argument to urge against it, which was pressed so strongly against the reduction of 1788.

The increased business at the National Bank evidently points out the necessity of an increased capital : it is therefore proposed to add to their stock 900,000*l.* of the Debentures at 3*½* per cent. which, with their present capital of 600,000*l.* at 4 per cent. will make the whole amount to 1,500,000*l.* for this, let a reduced annuity of 3 per cent. be given, being 45,000*l.* and a renewal of their Charter for fourteen years.

From the various advantages enjoyed by the Bank, and the consideration, that their Stock, which originally stood the Subscribers in about 88, now sells at 154*l.* per cent. this bargain may appear too moderate on the part of the Public, and advantageous on that of the Subscribers. However, the idea is merely thrown out, as pointing to a mode for disposing of so much of the Public Debt.

Should such an arrangement take place, it will cause a reduction of the interest to be paid upon Debentures (including the vote of credit of 1790 at 3*½* per cent.) and the Bank Annuity, of 22,755*l.* per annum. This added to the estimated Supplies of 30,000*l.* will make up 52,755*l.*

The sum stated to be due on Treasury-bills at Lady-day, 1789, was 682,383*l.* 6*s.* 8*d.* at 2*½**d.* per day, or 3*l.* 16*s.* 0*½**d.* per annum, requiring

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an interest of 25,924*l.* 15*s.* 7*½d.* per ann. by a proper application of Lotteries in the course of three or four years, these Treasury bills might be discharged as they became due, Loan Debentures, at 3*½* per cent. issued in their stead, and the principal reduced to about 600,000*l.* which would reduce the interest to 21,000*l.* and cause an addition to the above surplus of 4,924*l.* 15*s.* 7*½d.* making the whole of the estimated surplus in 1794, 57,679*l.* 15*s.* 7*½d.* Taking this surplus at only 50,000*l.* and fixing it as an inalienable *Sinking Fund**, it would, in the course of 11*½* years discharge 706,515*l.* 6*s.* of 3*½* per cents. according to a calculation annexed, being above the amount of the Treasury-bills when changed into Debentures, and the residue of the present Debentures, (95,000*l.*) after making the addition proposed to the Bank Capital.

There will then remain but the amount of the Bank Annuity, stated at 45,000*l.* and the Tontine and Short Annuities, which would require but about 51,000*l.* making the whole of the demand upon the Loan Fund 96,000*l.* per annum, and supposing the Fund not to increase beyond the produce of 1789, would leave a clear surplus of no less than 90,000*l.* per annum. This seems so considerable, and arising out of a Fund formed of such duties as compose the Loan, demands particular attention in its disposal. The great source of this Fund is the duty upon foreign and home-made spirits: And here the occasion directly presents itself, to notice the pernicious effects which the low price of spirits has upon the working part of the community of Ireland. A circumstance which has been repeatedly complained of, and pressed in the most urgent manner to the consideration of Parliament, by different public bodies, as a great national evil, and source of the depravity and disorders of the lower class of the people.

* Speaking of the different methods of reducing the National Debt, Dr. Price says—
“ A preferable method is providing an annual saving, to be applied invariably, together with
“ the interest of all sums redeemed by it, to the purpose of discharging the Public Debts;
“ or, in other words, the establishment of a permanent Sinking Fund.” See Observ. on
Reversionary Payments, vol. i. p. 185.

But however sensible Parliament must have been, of the truth of those complaints, still the fear of endangering the produce of the Revenue; especially where appropriated to such a purpose as discharging the interest due to the Public Creditors, made them listen with great caution to the applications, and abstain from almost any step which might place home-made spirits beyond the unlimited enjoyment of the lowest orders of the community.

Whenever it shall happen, that the Loan Fund shall be productive of a large surplus, no reason can be urged against considerably raising the duty upon spirits, from an apprehension that it may lessen the amount of the produce; as the demand upon the Fund will be so far reduced, as to be able to bear the risk of a decrease in the Revenue. But even this decrease may prove imaginary; for should doubling the duty reduce the Distillery one-half, the actual produce to the Revenue must be still the same, and the necessary consequence of diminishing the consumption of spirits must be, increasing the Brewery; which would add to Revenue at large, by a natural increase in the amount of the Excise on Beer, Ale, and Porter. Should the surplus prove very considerable, an appropriation might be made of a part, for further promoting the tillage of the country, by an addition to the bounty on the export of corn; which would more than compensate for any decrease in the consumption of grain, by the Distillery being lessened.

The sum then remaining unpaid, would be merely the amount of the Bank Capital; which, perhaps, it might be of more advantage to have continued at the reduced annuity; as forming a safe, and convenient Fund for vesting the property of individuals. In respect to the weight of the Tontine Annuities, death alone can ease the nation of that burden; the period of their complete extinction from the precedents we have to calculate, can be taken at little short of a century!

It will be observed, that the whole of this arrangement respecting the discharge of the Public Debt, turns upon the consideration of the national expenditure not exceeding its income, an object of all others the most desirable to attain, especially in a period of peace. By a statement of the Public Revenue, and expense from Lady-day, 1785,

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(the year in which Additional Duties were laid on, with a view to equalization) there appears in every subsequent year a deficiency of Revenue. Agreeable to the Report of the Committee of Accounts, those deficiencies stand as follows, viz.

Year to Lady-day, 1786	—	—	—	£.106,148	18	10
1787	—	—	—	180,052	4	3 $\frac{1}{2}$
1788	—	—	—	51,223	6	11 $\frac{3}{4}$
1789	—	—	—	75,989	4	1 $\frac{1}{2}$
				—————		
For the four years			—	413,413	14	2 $\frac{5}{8}$
				—————		
Average deficiency			—	103,353	8	6 $\frac{5}{8}$
				—————		

It may be said, that those deficiencies did not arise from an excess of expense on the part of Government, for the actual charges of the Civil and Military Department, and the Extraordinary Charges incidental, were considerably within the nett produce of the Revenue; and that the bounties, and premiums, directed to be paid by various Acts of Parliament more than amounted to the total deficiency, viz.

In 1786	—	—	—	£.141,375	16	0 $\frac{1}{4}$
1787	—	—	—	154,710	14	1 $\frac{1}{4}$
1788	—	—	—	143,663	5	7 $\frac{1}{4}$
1789	—	—	—	183,035	6	7 $\frac{3}{4}$
				—————		
Four years	—	—	—	622,785	2	4 $\frac{1}{2}$
				—————		
Average	—	—	—	155,696	5	7 $\frac{1}{4}$
				—————		

But such an argument is not entirely just, as a principal inducement, for consenting to several of the duties, which now compose part of the Revenue,

Revenue, being originally granted ; was to provide for the increased expence which those premiums and bounties would induce ; and which were deemed essentially necessary to advance the national improvement.

Besides, they are now become so established by Act of Parliament, as to require a regular discharge, as much as the expenses of Government. The annual deficiency of the present Revenue, from the experience of the last four years, cannot be considered as less than 100,000*l.* short of the current expenses : It therefore becomes peculiarly necessary to take some steps to promote a permanent equalization. The department of the Revenue collection presents itself as a field in which considerable reductions might be made : But when it is recollect^{ed}, that it has baffled the attempts of a most active, and distinguished Member of the Irish Parliament, for several sessions, to effect any thing material towards a Public saving, it may seem unnecessary to enter particularly into the subject here. It is therefore merely glanced at, with a view to contrast the price of collecting the Revenue in Great Britain and Ireland. The gross produce of the Revenue of Great Britain for 1788, 17,400,000*l.* was collected for 1,379,872*l.* being, upon an average, 7*½* per cent. The gross amount of the Revenue of Ireland for the year ending Lady-day, 1789, was 1,661,649*l.* the mere article of salaries for collecting thereof was 157,665*l.* being 9*½* per cent. for the wages of collection ; if to this be added the various incidental charges on the Revenue collection, being 138,688*l.* it will raise the expence of collecting the Gross Revenue of Ireland, to no less than 17*l.* 6*s.* 8*d.* per cent. or 3*s.* 7*d.* in the pound *.

The Stamp Duties of Great Britain for 1788 produced 1,329,905*l.* which was collected for 51,691*l.* being 3*½* per cent. † The Stamp Duties of Ireland for 1789 produced 58,606*l.* the collection of which cost for salaries, and incident charges, 10,508*l.* being about 18 per cent. The Land Tax of England costs under 3 per cent. for collection,

* This includes the whole expenses of the Revenue collected by the Commissioners of Customs, and Excise, the Stamps, and Post-Office Revenue.

† See Sir John Sinclair's History of the Revenue, Part iii. p. 162.

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the Hearth-money of Ireland for 1789 producing 70,628*l.* cost for salaries, and incidental expenses, 11,331*l.* being 16 per cent. but the comparison must already be sufficiently striking, without entering into any further detail. It must be confessed, that it cannot reasonably be expected, that the small Revenue of Ireland will be collected for a rate proportionably low, as the immense Revenue of Great Britain ; but the rate of the Irish collection is obviously higher, than any just considerations can warrant : With Government alone it rests, to make what reductions are consistent with Public Advantage.

As nothing material can be immediately calculated to arise from the article of collection, our inquiries must be directed to the means of rendering the present Revenue more productive, or to some other source from whence an increase may be derived. In the present situation of Ireland, with a great part of her manufactures in an infant state, her agriculture not extended to the counties remote from the Capital, and demanding the incentive of bounties and premiums to advance, and establish, she cannot be considered as capable of increasing her Revenue by the addition of new taxes ; duties of regulation alone could be attempted with any prospect of advantage. Perhaps a commutation in some of the taxes at present existing, might be attended with good effects.

Hearth-money has been frequently, and, on many accounts, with justice complained of : Its exaction upon the most miserable peasantry any where to be found, demands some consideration. The exemptions under the law are so limited, that the number of houses excused in Ireland on account of poverty, is proportionably much smaller, than in Britain. This is demonstrated from the following returns :

The total number of houses in England and Wales, according to the statement of the Commissioners of Taxes, in 1777, amounted to — — — — — 952,734
 Whereof there were *cottages excused on account of poverty* 251,262
 being 14,551 more than a clear fourth of the whole number of houses.

By a return made to the Irish Parliament in session 1787, the number of houses in the whole kingdom was — — 474,234
 Whereof there were exempted by law from payment — — 23,075

being *not a twentieth part* of the whole number of houses in Ireland at that time.

Thus, in a wealthy and highly improved country, with a regular parochial provision for the poor, above one-fourth of all the dwellings are exempted from taxation, in consideration of poverty; while in a country but just entering upon improvement, without any provision for the indigent, and necessitous, not a twentieth part of the habitations (if such they may be called) are excused from paying hearth-money.* A commutation of this tax for one upon windows might produce an equal revenue, without any part of it being raised upon the wretched cottages at present liable to the hearth-tax. Many, perhaps the greater part of those cottages, have not a window, but none can be destitute of a fire-place.

The powers given to the hearth-money collector, furnish further objections to the tax: In making the assessment, the officer may charge as many hearths as he thinks fit; and the number can only be ascertained, by allowing him permission to examine every apartment in the house; this, in England, was considered so incompatible with liberty, that

* Since the return on which these calculations have been made, there may have been some alterations in the number of houses existing, and excused, but none which materially affects the argument.

the abolition of the hearth-tax was made a point of at the Revolution. A window-tax might be imposed, as in Great Britain, exempting those houses with only one window, and making such as had above one, and under five, pay one shilling for each, the rate varying proportionably higher, according to the number of windows, in different classes. This tax might be assessed parochially, as in England, and the expense of collection paid in like manner: In England it costs under 3 per cent. for collection, it might, perhaps, be done in Ireland for 5, whereas the present hearth-tax costs (as has been shewn) above 16 per cent. for the salaries and incidental charges of collecting. Other branches of the Revenue might also admit of modification. But an attention to promote the rising commercial interests of Ireland, by aiding the vent of the produce of her industry, and enabling her to receive with advantage the returns made by other nations in raw materials, or bullion, merits even superior regard.

The trade with Spain and Portugal * is particularly deserving of encouragement; as demanding such a quantity of slight woollens, plain and printed linens, corn, and other provisions: But the return being chiefly in wine, fruits, and *bullion*, the latter article, (however desirable to a commercial nation) is, from the want of a proper market, received with particular disadvantage by Ireland. It appeared in evidence before a Committee of the House of Commons of Ireland in 1789, that a loss of $2\frac{1}{2}$ per cent. had been sustained upon bullion remitted to a merchant in Dublin; as it was obliged to be sent to London for disposal, at a loss so considerable. To remedy this, and accelerate the circulation of specie in Ireland, by immediately recoining what is bought up as light, or foreign coin, without the delay and expense attendant on its remittance to, and return from London, the establishment of a MINT in

* Among the exports from Ireland to Portugal in 1789, we find that there were 294,398 yards of new drapery, chiefly slight stuffs, serges, crapes and poplins; 113,514 yards of linen cloth plain, and 4508 yards of coloured and printed ditto; 44,015 barrels of wheat, 8613 of barley, 3605 cwt. of flour, 37,419 cwt. of butter, besides sundry other commodities, raw and manufactured.—See Returns from the Custom-House, Dublin, laid before Parliament, Session 1790.

Ireland seems highly necessary. Its advantages are so many, and well understood, that there is no occasion further to insist upon them here.

After all, perhaps, the necessary increase in Revenue, must proceed from something more rapid, than that gradation in national improvement, which past experience has warranted us to expect: Nothing short of an enlargement of the national capacity to extend her industry and commerce, can permanently produce that equalization of Revenue and expense so much to be desired. This only can be effected by a free access to the British markets, and the peculiar benefit of having the produce of the industry of Ireland diffused into the most remote channels of consumption, through the medium of British capitals—in a word, a permanent commercial adjustment with Great Britain, bids fairest immediately to benefit Ireland, and essentially to advance the interests of the Empire. Sufficient time, it is hoped, has elapsed, for the people of both countries dispassionately to have weighed those arguments, which in the moment of agitation might have influenced their opposition:—arguments, the greater part of which, upon cool consideration, must have appeared unfounded: It does not, however, come within the scope of a work of this kind, to enter into an examination of those disputed points. Great Britain, it may reasonably be concluded, will no longer with-hold from a nation which has ever been a principal source of her strength, advantages, which she has so liberally interchanged with a Power *, but too frequently inimical: Nor will Ireland, convinced of that liberality which has guided the Treaties of Great Britain, any longer entertain opinions of latent danger, but cheerfully accept terms which may be founded on mutual benefit.

Let these duties, and restraints, for ever be abolished, which exclude the produce of Irish industry from free access to the markets of Great Britain. Let it no longer be said, that the manufactures of our fellow-subjects, are regarded with as little favour, as those of nations the most hostile. With reciprocal advantage, let each kingdom mutually interchange her products; and by nurturing, and giving

* Treaty of Commerce with France in 1787.

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strength to the growing prosperity of Ireland, let Britain be convinced that she adds effectually to her own. Let the interests, let the powers of the two kingdoms be fairly brought into one common stock ; then will the collective energy of a great Empire, formidable when even feebly connected, display a strength, and vigour, which must command the awe and admiration of Europe. The Minister who shall effect this, will truly deserve the applause, and gratitude of his own, and every succeeding age.

To conclude :—Whatever has been offered in the foregoing pages is submitted with every deference ; at the same time, that nothing like an opinion has been ventured, which has not resulted from conviction : But whether that conviction should have followed from the reasoning which produced it, must be determined by the judgment of the Reader. The chief aim in this work has been, by a faithful statement of the Revenue, and Expenses of Ireland, to excite an attention to its present condition ; and to endeavour to call forth a regard for the situation of a country, which has, upon every occasion, exerted her utmost strength in the assistance of Great Britain. That those exertions have been so confined, must be attributed to the cramped state in which she was so long held. The emancipation of Ireland from several restraints, and even her participating of many advantages, have not been able to afford that material benefit ; which, in fact, can alone result from a commercial arrangement with Great Britain ; from indissolubly blending the interests, and advantages of the two kingdoms. The good effects such an event must produce to Great Britain, cannot but be felt, and acknowledged by every one sensible of her true interests : As by thus enlarging the capacity of her Sister country, she will derive in the moment of danger, not the languid aid of an enfeebled dependant ; but the animated exertions of a vigorous, and spirited nation, allied to her in the bonds of union, interest, and affection.

T A B L E S
OF THE
REVENUES AND ESTABLISHMENTS
OF
I R E L A N D.
ALSO, OF THE
PUBLIC FUNDS, NATIONAL DEBT,
AND THE VARIOUS SUPPLIES,
FROM THEIR COMMENCEMENT.

HEREDITARY REVENUE.

2 Years ending Lady-Day.	GROSS PRODUCE.			MANAGEMENT, Drawbacks, Prems. &c.			NET PRODUCE.			MANAGEMENT, exclusive of Premiums.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
1731	763,730	1	10	152,187	19	11 $\frac{1}{2}$	611,542	1	10 $\frac{1}{2}$	147,214	13	10 $\frac{1}{2}$
2	776,225	1	6 $\frac{1}{2}$	145,632	2	11 $\frac{1}{2}$	630,592	18	7 $\frac{3}{8}$	138,543	15	9 $\frac{1}{2}$
3	779,643	6	4	150,889	10	8 $\frac{3}{4}$	629,753	15	7 $\frac{1}{4}$	144,339	17	10 $\frac{3}{4}$
4	796,178	15	11 $\frac{1}{2}$	151,049	10	1 $\frac{3}{4}$	645,129	5	9 $\frac{1}{2}$	143,101	7	11 $\frac{1}{4}$
5	814,577	10	0 $\frac{1}{2}$	163,063	9	9 $\frac{3}{4}$	651,514	0	2 $\frac{3}{8}$	146,171	3	4 $\frac{1}{4}$
1741	782,705	13	2 $\frac{1}{2}$	158,984	18	3 $\frac{1}{2}$	623,720	14	11 $\frac{1}{2}$	146,545	15	3 $\frac{1}{2}$
2	789,428	4	2 $\frac{1}{4}$	158,482	18	7 $\frac{5}{8}$	630,975	5	6 $\frac{1}{2}$	149,306	10	2 $\frac{5}{8}$
3	801,040	7	10 $\frac{1}{2}$	164,056	2	10 $\frac{1}{4}$	636,984	5	0 $\frac{1}{2}$	151,707	12	1 $\frac{1}{4}$
4	758,152	8	11 $\frac{1}{2}$	161,365	12	4 $\frac{1}{2}$	596,786	16	7	154,366	11	6 $\frac{1}{2}$
5	872,336	3	8	158,784	13	4 $\frac{1}{2}$	713,551	10	3 $\frac{1}{2}$	146,765	8	3 $\frac{1}{2}$
1751	1,048,858	14	1 $\frac{7}{8}$	176,057	15	2 $\frac{1}{2}$	872,800	18	11 $\frac{3}{8}$	161,578	5	5 $\frac{1}{2}$
2	1,047,062	8	6 $\frac{1}{2}$	180,390	2	2 $\frac{3}{4}$	866,672	6	3 $\frac{1}{2}$	166,563	8	3 $\frac{1}{4}$
3	1,127,552	16	4 $\frac{3}{4}$	186,454	5	6 $\frac{3}{4}$	941,098	10	10	175,102	10	8 $\frac{3}{4}$
4	954,668	19	10 $\frac{5}{8}$	186,688	0	9 $\frac{5}{8}$	767,980	19	1	176,546	16	6 $\frac{5}{8}$
5	989,937	17	3 $\frac{3}{4}$	200,124	4	0 $\frac{3}{8}$	789,813	13	3 $\frac{3}{8}$	184,566	18	11 $\frac{3}{8}$
1761	1,053,939	18	7 $\frac{1}{8}$	229,372	18	6 $\frac{1}{8}$	824,567	0	1 $\frac{3}{4}$	205,965	11	11 $\frac{1}{8}$
2	1,201,300	19	8 $\frac{1}{4}$	254,534	4	0 $\frac{5}{8}$	946,766	15	7 $\frac{7}{8}$	234,799	15	11 $\frac{3}{8}$
3	1,298,165	4	7 $\frac{1}{2}$	266,884	19	8 $\frac{1}{2}$	1,031,280	4	11 $\frac{3}{8}$	242,847	4	11 $\frac{1}{8}$
4	1,295,317	6	4 $\frac{3}{8}$	311,279	4	11 $\frac{1}{2}$	984,038	1	4 $\frac{1}{8}$	278,377	5	3
5	1,309,828	5	7 $\frac{5}{8}$	340,225	0	5 $\frac{1}{2}$	969,603	5	2 $\frac{1}{8}$	269,899	3	5
1771	1,276,711	11	9 $\frac{3}{4}$	341,043	2	6 $\frac{3}{8}$	935,668	9	3 $\frac{3}{8}$	265,030	9	10 $\frac{7}{8}$
2	1,288,094	13	3	389,485	8	3 $\frac{7}{8}$	898,609	4	11 $\frac{1}{8}$	267,048	19	7
3	1,279,275	3	10 $\frac{1}{2}$	426,218	11	6 $\frac{1}{2}$	853,056	12	3 $\frac{1}{8}$	286,206	10	1 $\frac{1}{8}$
4	1,388,044	19	8	461,080	4	0	926,964	15	8	283,784	1	11 $\frac{3}{4}$
5	1,175,145	6	5 $\frac{5}{8}$	507,021	11	6 $\frac{5}{8}$	668,123	14	10 $\frac{3}{4}$	310,287	18	5 $\frac{5}{8}$
1781	1,192,906	13	0 $\frac{1}{2}$	555,268	19	1	637,637	13	11 $\frac{1}{2}$	332,383	16	2 $\frac{1}{2}$
2	1,204,596	5	6 $\frac{3}{4}$	553,469	11	0 $\frac{3}{4}$	651,126	14	6	366,621	9	10 $\frac{1}{2}$
One Year to												
1784	659,826	4	8 $\frac{2}{3}$	261,912	16	11 $\frac{1}{2}$	397,913	7	9 $\frac{3}{8}$	189,488	9	0 $\frac{1}{4}$
2	603,135	6	2 $\frac{1}{2}$	283,999	9	7	319,135	16	7 $\frac{1}{2}$	198,207	2	1 $\frac{3}{4}$
3	642,678	11	0	341,248	12	10	301,429	18	2	202,721	2	11 $\frac{3}{4}$
4	630,471	1	6 $\frac{1}{2}$	368,221	12	0	262,249	9	6 $\frac{1}{2}$	219,212	19	4 $\frac{1}{4}$
5	683,005	5	2 $\frac{3}{8}$	389,718	13	7 $\frac{5}{8}$	293,286	11	7	246,055	8	0 $\frac{1}{8}$
6	704,298	0	6 $\frac{1}{2}$	440,472	7	10 $\frac{3}{8}$	263,817	12	8 $\frac{1}{8}$	257,437	1	3

ADDITIONAL DUTIES.

Two Years.	GROSS PRODUCE.			DRAWBACKS.			NET PRODUCE.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
1731	261,028	18	2 $\frac{1}{4}$	7,983	18	3 $\frac{3}{4}$	253,044	19	10 $\frac{1}{2}$
	257,681	16	3 $\frac{3}{4}$	4,157	4	7 $\frac{7}{8}$	253,524	11	7 $\frac{7}{8}$
	258,501	6	5 $\frac{1}{4}$	4,680	13	1	253,820	13	4 $\frac{1}{4}$
	263,407	5	3 $\frac{3}{4}$	5,967	12	4 $\frac{1}{4}$	257,439	12	11 $\frac{1}{2}$
	272,772	11	11 $\frac{1}{2}$	4,936	5	5	267,836	6	6 $\frac{1}{2}$
1741	251,332	19	5 $\frac{1}{2}$	4,133	4	0 $\frac{1}{2}$	247,199	15	5
	258,328	1	4	4,019	18	11 $\frac{1}{2}$	254,308	2	4 $\frac{1}{2}$
	277,102	16	9	3,111	13	7 $\frac{1}{2}$	273,991	3	1 $\frac{1}{2}$
	256,730	15	7 $\frac{1}{2}$	2,739	10	3 $\frac{3}{4}$	253,991	5	3 $\frac{3}{4}$
	290,207	9	4 $\frac{1}{4}$	2,799	11	3	287,407	18	1 $\frac{1}{4}$
1751	366,462	0	11 $\frac{3}{4}$	5,319	17	6 $\frac{1}{4}$	361,153	3	5 $\frac{1}{2}$
	349,557	4	11 $\frac{1}{2}$	5,376	3	11 $\frac{1}{2}$	334,181	1	0
	367,980	17	3	6,805	5	2	361,175	12	1
	322,568	14	0 $\frac{1}{4}$	4,669	11	0 $\frac{1}{4}$	317,899	3	0
	320,415	14	0	5,166	14	11 $\frac{3}{4}$	315,248	19	0 $\frac{1}{4}$
1761	346,649	5	0 $\frac{1}{4}$	4,704	12	6 $\frac{1}{4}$	341,944	12	6
	418,258	6	9 $\frac{1}{4}$	6,068	12	2	412,189	14	7 $\frac{1}{4}$
	452,375	0	8	6,125	11	7	446,249	9	1
	471,240	14	5 $\frac{1}{4}$	6,765	7	3	464,475	7	2 $\frac{1}{4}$
	481,998	12	5 $\frac{1}{2}$	7,718	19	3	474,279	13	2 $\frac{1}{2}$
1771	454,955	10	8 $\frac{3}{4}$	8,232	5	9 $\frac{1}{2}$	446,723	4	11 $\frac{1}{2}$
	439,615	13	5 $\frac{1}{4}$	8,894	13	0 $\frac{1}{2}$	430,721	0	4 $\frac{1}{4}$
	447,075	18	9	2,226	11	8 $\frac{1}{2}$	444,849	7	0 $\frac{1}{2}$
	560,253	15	10	4,452	8	6 $\frac{3}{4}$	555,801	7	3 $\frac{1}{4}$
	483,285	15	11 $\frac{1}{2}$	2,364	14	0 $\frac{3}{4}$	480,921	1	10 $\frac{1}{4}$
1781	466,373	16	1 $\frac{1}{2}$	1,985	12	8 $\frac{1}{4}$	464,388	3	5 $\frac{1}{4}$
	637,062	19	5 $\frac{1}{2}$	12,412	2	4 $\frac{1}{2}$	624,650	17	1
	One Year to								
1784	382,352	11	11	16,160	0	8	366,192	11	3
	406,194	12	5 $\frac{1}{2}$	10,668	0	2 $\frac{3}{4}$	395,526	12	2 $\frac{3}{4}$
	596,191	13	2 $\frac{1}{4}$	24,202	9	11 $\frac{1}{4}$	571,989	3	3
	553,331	6	2 $\frac{3}{4}$	36,636	1	8 $\frac{1}{4}$	516,695	4	6 $\frac{1}{2}$
	608,858	4	4 $\frac{1}{2}$	32,241	4	3 $\frac{1}{4}$	576,617	0	1 $\frac{1}{4}$
9	573,597	1	8 $\frac{1}{4}$	41,477	7	11	532,119	13	9 $\frac{1}{4}$

APPROPRIATED DUTIES.

² Years ending Lady-Day.	GROSS PRODUCE.			DRAWBACKS, &c.			NET PRODUCE.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
1731	1,361	13	4 $\frac{1}{2}$	158	10	4	1,203	3	0 $\frac{1}{2}$
3	44,809	15	8 $\frac{3}{4}$	748	1	11	44,061	13	9 $\frac{3}{4}$
5	46,758	3	8 $\frac{3}{4}$	1,168	16	8	45,589	7	0 $\frac{3}{4}$
7	50,797	18	3 $\frac{3}{4}$	1,090	2	1	49,707	16	2 $\frac{3}{4}$
9	59,525	10	1	1,091	5	5	58,434	4	8
1741	57,041	14	2	795	8	7	56,246	5	7
3	58,050	13	10 $\frac{1}{2}$	1,138	14	7 $\frac{3}{4}$	56,911	19	2 $\frac{3}{4}$
5	66,066	4	3 $\frac{1}{2}$	1,173	14	2 $\frac{1}{2}$	64,892	10	1
7	51,309	3	8 $\frac{1}{2}$	1,827	15	7 $\frac{1}{2}$	49,481	8	1
9	84,347	9	11 $\frac{1}{2}$	1,926	9	0	82,421	0	11 $\frac{1}{2}$
1751	97,918	7	1 $\frac{1}{2}$	2,948	17	4 $\frac{1}{2}$	94,969	9	9
3	80,461	10	3 $\frac{1}{4}$	1,549	15	8	80,461	10	3 $\frac{1}{4}$
5	68,951	13	3 $\frac{1}{4}$	1,451	3	2	67,500	10	1 $\frac{1}{4}$
7	81,597	3	10 $\frac{1}{2}$	1,512	17	5 $\frac{1}{4}$	80,084	6	5 $\frac{1}{4}$
9	55,333	2	10	2,740	13	1	52,592	9	9
1761	62,591	1	7 $\frac{1}{4}$	4,541	9	8 $\frac{1}{4}$	58,049	11	11
3	109,411	4	2 $\frac{3}{4}$	2,982	3	7 $\frac{1}{4}$	106,429	0	7 $\frac{1}{2}$
5	136,850	4	4 $\frac{3}{4}$	2,280	9	4 $\frac{1}{2}$	134,569	15	0 $\frac{1}{4}$
7	134,966	15	10	1,922	18	9 $\frac{1}{2}$	133,043	17	0 $\frac{1}{2}$
9	131,065	16	8 $\frac{3}{4}$	3,362	12	2 $\frac{1}{4}$	127,703	4	6 $\frac{1}{2}$
1771	123,492	5	0	3,111	6	9 $\frac{1}{2}$	120,380	18	2 $\frac{1}{2}$
3	124,760	16	6 $\frac{1}{4}$	5,706	5	3	119,054	11	3 $\frac{1}{4}$
5	137,066	13	6	5,816	15	0	131,249	18	6
7	145,026	7	5 $\frac{3}{4}$	4,448	2	8	140,578	4	9 $\frac{3}{4}$
9	130,520	5	7	4,570	15	4 $\frac{1}{2}$	125,949	10	2 $\frac{1}{2}$
1781	245,077	15	0 $\frac{1}{2}$	5,524	19	8 $\frac{3}{4}$	239,552	15	3 $\frac{3}{4}$
3	353,583	2	3 $\frac{3}{4}$	12,748	15	7 $\frac{3}{8}$	340,834	6	8
One Year to									
1784	221,318	8	11 $\frac{3}{4}$	2,533	10	5 $\frac{1}{2}$	218,784	18	6 $\frac{1}{4}$
5	240,726	7	0 $\frac{1}{4}$	3,137	8	4 $\frac{1}{2}$	237,588	18	7 $\frac{3}{4}$
6	247,263	1	9 $\frac{1}{4}$	28,292	7	0 $\frac{1}{4}$	218,970	14	8
7	231,475	11	4 $\frac{1}{4}$	55,191	6	7 $\frac{1}{4}$	176,284	4	8 $\frac{1}{2}$
8	252,651	1	5 $\frac{3}{4}$	64,499	6	5	188,151	15	0 $\frac{3}{4}$
9	278,519	11	7 $\frac{1}{2}$	74,344	3	4 $\frac{1}{4}$	204,175	8	3 $\frac{1}{4}$

STAMP DUTIES.

<i>Year ending Lady-Day.</i>	<i>GROSS PRODUCE.</i>	<i>MANAGEMENT.</i>	<i>NET PRODUCE.</i>
	<i>£.</i> <i>s.</i> <i>d.</i>	<i>£.</i> <i>s.</i> <i>d.</i>	<i>£.</i> <i>s.</i> <i>d.</i>
1 Year 1775	26,243 19 0 $\frac{3}{4}$	13,197 14 9 $\frac{3}{4}$	13,046 4 3
2 Years 7	40,326 3 4 $\frac{1}{4}$	15,050 4 0 $\frac{1}{2}$	25,275 19 3 $\frac{3}{4}$
9	42,560 2 3	13,772 6 2	28,787 16 1
1781	53,660 2 0 $\frac{1}{2}$	14,445 18 9 $\frac{3}{4}$	39,214 3 2 $\frac{1}{4}$
3	69,458 5 6 $\frac{1}{4}$	14,967 1 0	54,491 4 6 $\frac{1}{4}$
<i>One Year to</i>			
1784	34,580 1 2	8,263 10 6 $\frac{1}{4}$	26,316 10 7 $\frac{3}{4}$
5	38,512 15 10	8,404 19 5	30,107 16 5
6	54,381 3 10 $\frac{1}{4}$	9,484 1 0 $\frac{1}{2}$	44,897 2 9 $\frac{1}{4}$
7	49,983 19 6 $\frac{1}{2}$	10,090 16 2 $\frac{1}{2}$	39,893 3 4
8	57,172 0 4 $\frac{3}{4}$	11,207 3 3 $\frac{1}{2}$	45,964 17 1 $\frac{1}{4}$
9	58,606 11 1 $\frac{1}{2}$	11,211 14 5	47,394 16 8 $\frac{1}{2}$

POST - OFFICE.

<i>(From 1st Aug. 1784, to Lady- Day, 1785)</i>	<i>GROSS PRODUCE.</i>	<i>MANAGEMENT.</i>	<i>NET PRODUCE.</i>
	<i>£.</i> <i>s.</i> <i>d.</i>	<i>£.</i> <i>s.</i> <i>d.</i>	<i>£.</i> <i>s.</i> <i>d.</i>
One Year to Lady-Day	27,512 15 8	18,312 6 7 $\frac{1}{2}$	9,200 9 0 $\frac{1}{2}$
1786	42,440 16 6	27,832 17 8	14,607 18 10
7	44,336 12 11 $\frac{1}{2}$	30,165 3 7	14,171 9 4 $\frac{1}{2}$
8	44,268 13 1	32,578 1 8	11,690 11 5
9	46,635 16 4	32,454 19 7 $\frac{1}{2}$	14,180 16 8 $\frac{1}{2}$

TOTAL

TOTAL DUTIES AND TAXES.

Two Years.	GROSS PRODUCE.			MANAGEMENT and DRAWBACKS.			NET PRODUCE.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
1721	1,057,082	15	0 $\frac{3}{4}$	148,034	7	5 $\frac{1}{4}$	909,048	7	7 $\frac{1}{2}$
3	1,092,140	4	0 $\frac{3}{4}$	159,469	2	7	932,671	1	5 $\frac{3}{4}$
5	1,089,770	18	7 $\frac{7}{8}$	173,415	16	4 $\frac{1}{4}$	916,355	2	3 $\frac{5}{8}$
7	1,134,402	5	0 $\frac{1}{8}$	161,350	4	1 $\frac{3}{8}$	973,051	16	3 $\frac{3}{4}$
9	1,044,564	4	10 $\frac{1}{4}$	162,920	6	1 $\frac{1}{4}$	881,643	18	9
14	1,034,149	10	0 $\frac{1}{2}$	160,171	18	3 $\frac{1}{4}$	873,977	11	9 $\frac{1}{4}$
3	1,094,610	2	0 $\frac{5}{8}$	150,368	8	7 $\frac{7}{8}$	944,241	13	4 $\frac{3}{4}$
5	1,101,165	9	9 $\frac{1}{4}$	156,739	0	5 $\frac{3}{4}$	944,426	9	3 $\frac{1}{2}$
7	1,126,796	0	7 $\frac{1}{8}$	158,107	4	7	968,688	16	0 $\frac{3}{8}$
17	1,160,793	15	8 $\frac{1}{8}$	169,091	0	7 $\frac{3}{4}$	991,702	15	0 $\frac{3}{8}$
1	1,099,916	19	7 $\frac{7}{8}$	163,913	10	11	936,003	8	8 $\frac{7}{8}$
3	1,120,138	5	10 $\frac{1}{4}$	163,611	12	2 $\frac{2}{8}$	956,526	13	7 $\frac{7}{8}$
5	1,151,822	19	11 $\frac{3}{8}$	168,341	10	8 $\frac{1}{4}$	983,481	9	3 $\frac{3}{8}$
7	1,074,994	11	4 $\frac{3}{4}$	165,932	18	3 $\frac{3}{4}$	909,061	13	1
17	1,252,335	0	7 $\frac{3}{4}$	163,510	13	7 $\frac{1}{2}$	1,088,824	7	0 $\frac{1}{4}$
1	1,518,613	3	0 $\frac{5}{8}$	184,326	10	0 $\frac{1}{4}$	1,334,286	12	11 $\frac{1}{8}$
3	1,482,731	5	3 $\frac{1}{2}$	187,316	1	10 $\frac{1}{4}$	1,295,415	3	5 $\frac{1}{4}$
5	1,568,906	11	3 $\frac{1}{4}$	194,710	13	10 $\frac{3}{4}$	1,374,195	17	4 $\frac{1}{2}$
7	1,358,892	19	7 $\frac{1}{8}$	192,870	9	3 $\frac{1}{8}$	1,166,022	10	4
69	1,365,686	14	1 $\frac{3}{4}$	208,031	12	1 $\frac{5}{8}$	1,157,655	2	0 $\frac{1}{8}$
17	1,463,180	5	3 $\frac{3}{8}$	238,619	0	8 $\frac{5}{8}$	1,224,561	4	6 $\frac{3}{4}$
3	1,728,970	10	8 $\frac{1}{4}$	263,584	19	9 $\frac{5}{8}$	1,465,385	10	10 $\frac{1}{2}$
5	1,887,390	9	8 $\frac{1}{4}$	275,291	0	7 $\frac{5}{8}$	1,612,099	9	0 $\frac{5}{8}$
7	1,901,524	16	7 $\frac{5}{8}$	319,967	11	0	1,581,557	5	7 $\frac{5}{8}$
79	1,939,652	14	4 $\frac{5}{8}$	351,306	11	10 $\frac{3}{4}$	1,588,346	2	5 $\frac{7}{8}$
17	1,881,264	6	11 $\frac{1}{2}$	352,386	15	1 $\frac{3}{8}$	1,528,877	11	10 $\frac{1}{8}$
3	1,885,204	0	2	404,086	6	7 $\frac{3}{8}$	1,481,117	13	6 $\frac{5}{8}$
5	1,918,888	7	10 $\frac{1}{4}$	446,110	16	8 $\frac{7}{8}$	1,472,777	11	1 $\frac{1}{8}$
7	2,171,395	9	4	485,031	9	2 $\frac{1}{4}$	1,686,364	0	1 $\frac{1}{4}$
9	1,853,667	9	0 $\frac{3}{8}$	527,729	7	1 $\frac{2}{8}$	1,325,938	1	10 $\frac{1}{2}$
17	1,984,409	14	3	577,225	10	3 $\frac{3}{4}$	1,407,184	3	11 $\frac{1}{4}$
3	2,288,033	6	6 $\frac{1}{2}$	593,597	10	1	1,694,435	16	5 $\frac{1}{2}$
One Year to									
1784	1,314,658	11	11 $\frac{3}{8}$	288,869	18	7 $\frac{1}{4}$	1,025,788	13	4 $\frac{1}{8}$
5	1,322,126	13	9 $\frac{1}{2}$	324,522	4	2 $\frac{3}{4}$	997,603	9	6 $\frac{3}{4}$
6	1,596,812	4	6	431,060	8	8	1,165,751	15	10
7	1,511,907	0	11 $\frac{1}{2}$	500,305	0	1 $\frac{1}{2}$	1,011,602	0	10
8	1,661,053	7	8 $\frac{7}{8}$	530,244	9	3 $\frac{3}{8}$	1,130,80818	5 $\frac{1}{2}$	
9	1,671,981	10	6 $\frac{5}{8}$	599,960	13	2 $\frac{1}{2}$	1,071,940	17	4 $\frac{1}{8}$

COLLECTION OF REVENUE.

Years.	SALARIES to OFFICERS.						INCIDENT CHARGES.					
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
1730—1	49,317	1	4	49,812	14	11	14,014	1	9 $\frac{5}{8}$	12,543	17	8
2—3	49,968	11	8 $\frac{3}{4}$	50,096	19	9 $\frac{1}{2}$	12,242	11	11 $\frac{1}{4}$	12,339	5	7 $\frac{7}{8}$
4—5	49,986	9	6 $\frac{1}{2}$	50,404	14	2 $\frac{1}{2}$	11,776	5	6 $\frac{1}{4}$	11,910	6	7 $\frac{3}{4}$
6—7	50,854	6	8	50,889	17	8 $\frac{1}{4}$	12,229	4	3 $\frac{1}{4}$	11,726	4	9 $\frac{1}{2}$
8—9	51,468	5	11	52,009	6	9 $\frac{3}{4}$	12,016	11	4 $\frac{1}{4}$	14,389	14	3 $\frac{3}{4}$
1740—1	51,935	12	10 $\frac{3}{4}$	51,979	17	6 $\frac{3}{4}$	13,510	10	3	15,040	19	1 $\frac{1}{4}$
2—3	52,213	3	11 $\frac{1}{4}$	53,260	14	10	15,684	18	10 $\frac{1}{2}$	12,681	5	1 $\frac{7}{8}$
4—5	53,690	8	11	54,092	7	2 $\frac{1}{2}$	15,442	16	1 $\frac{1}{4}$	15,566	13	0 $\frac{1}{2}$
6—7	53,471	4	8	54,329	7	5 $\frac{3}{4}$	17,388	19	7 $\frac{1}{2}$	15,543	18	0 $\frac{1}{2}$
8—9	54,386	15	0 $\frac{3}{4}$	54,328	17	7 $\frac{3}{4}$	12,051	12	9	11,979	19	2 $\frac{1}{2}$
1750—1	54,713	1	11	55,908	16	0 $\frac{1}{2}$	13,886	2	10 $\frac{3}{4}$	16,870	0	4 $\frac{3}{4}$
2—3	56,388	1	0	55,090	0	9	13,961	13	11 $\frac{1}{4}$	13,402	19	3 $\frac{3}{4}$
4—5	56,972	2	10 $\frac{1}{4}$	56,748	15	9 $\frac{3}{4}$	14,062	8	1 $\frac{3}{4}$	15,438	11	1
6—7	57,288	18	0	58,263	16	0 $\frac{3}{4}$	14,786	3	5 $\frac{1}{4}$	17,346	2	8 $\frac{1}{4}$
8—9	58,091	3	10	58,252	14	11 $\frac{1}{8}$	17,040	5	4 $\frac{1}{4}$	18,153	9	2 $\frac{1}{4}$
1760—1	63,202	15	0 $\frac{1}{8}$	67,071	11	10 $\frac{1}{4}$	18,922	5	8 $\frac{3}{4}$	17,871	11	7 $\frac{1}{4}$
2—3	70,684	12	3 $\frac{3}{4}$	73,631	18	9 $\frac{1}{4}$	20,566	6	1	25,145	4	2 $\frac{3}{4}$
4—5	75,381	16	10	76,273	3	9 $\frac{1}{4}$	22,967	0	8 $\frac{1}{2}$	24,568	11	8
6—7	77,346	6	7 $\frac{1}{4}$	78,840	19	3 $\frac{1}{4}$	32,077	10	3 $\frac{1}{2}$	32,823	13	7 $\frac{3}{4}$
8—9	81,104	17	0 $\frac{1}{2}$	83,259	14	1 $\frac{5}{8}$	31,336	0	1 $\frac{1}{2}$	31,454	10	1 $\frac{1}{4}$
1770—1	82,787	15	10 $\frac{3}{4}$	82,786	6	10 $\frac{1}{4}$	30,647	12	3 $\frac{5}{8}$	31,783	17	10 $\frac{1}{2}$
2—3	80,720	12	2 $\frac{1}{2}$	88,847	0	5 $\frac{1}{4}$	26,052	13	8 $\frac{1}{4}$	31,529	6	7 $\frac{3}{4}$
4—5	90,777	17	3	85,330	2	9 $\frac{1}{2}$	33,994	7	1 $\frac{1}{4}$	41,707	0	7 $\frac{1}{4}$
6—7	85,395	12	11 $\frac{1}{4}$	86,183	2	11	39,320	18	9 $\frac{1}{4}$	35,654	12	0 $\frac{1}{2}$
8—9	87,471	8	2	90,054	3	8	48,149	3	10 $\frac{1}{2}$	50,241	6	2 $\frac{1}{2}$
1780—1	89,778	2	3 $\frac{3}{4}$	91,045	10	10 $\frac{3}{4}$	59,058	11	7 $\frac{1}{4}$	58,258	13	2 $\frac{1}{4}$
2—3	92,322	1	6	92,493	9	4 $\frac{1}{4}$	59,460	14	1 $\frac{1}{2}$	79,674	1	0 $\frac{1}{2}$
4—5	92,336	11	10 $\frac{1}{4}$	92,828	5	3 $\frac{3}{4}$	77,318	15	9 $\frac{3}{4}$	67,715	7	7 $\frac{1}{4}$
6—7	93,558	16	2	97,556	17	2 $\frac{1}{2}$	{ 69,743 11 3 $\frac{1}{2}$ }			*19,694	0	1
8—9	101,205	19	3	103,421	4	11	{ *15,892 14 5 $\frac{1}{2}$ }			76,617	7	1
							{ 90,214 2 0 $\frac{1}{4}$ }			*17,058	16	10
							{ *22,217 4 7 }			103,735	11	4 $\frac{1}{2}$
										*21,637	10	3 $\frac{3}{4}$

***** N. B. These five sums contain the Salaries, Pensions, and Gratuities formerly included in the Incident Charges.

EXPENDITURES.

EXPENDITURES.

Two Years.	CIVIL LIST.	MILITARY LIST.	APPROPRIATED FUNDS.	EXTRAORDINARY CHARGES.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1731	159,270 14 1 $\frac{1}{4}$	722,029 1 3	43,431 0 7 $\frac{3}{4}$	85,238 10 5 $\frac{3}{4}$
3	154,210 12 7	714,427 19 11	50,269 2 10 $\frac{3}{4}$	66,672 4 8
5	146,410 17 7	699,453 18 8	47,520 12 9 $\frac{1}{2}$	55,099 10 1
7	143,910 16 7 $\frac{1}{4}$	679,321 5 5 $\frac{1}{4}$	50,872 2 1	66,700 7 8 $\frac{1}{2}$
9	143,679 13 4	703,113 16 6	53,214 17 8	83,642 8 5 $\frac{1}{4}$
1741	145,685 3 0	658,134 0 7 $\frac{1}{2}$	51,654 13 6 $\frac{1}{2}$	126,040 5 9 $\frac{1}{3}$
3	146,038 19 6	616,333 15 3 $\frac{1}{2}$	61,224 17 8 $\frac{1}{4}$	135,735 15 0 $\frac{1}{4}$
5	144,723 4 0 $\frac{3}{4}$	626,321 16 1 $\frac{1}{4}$	69,379 16 11	70,398 11 7 $\frac{3}{4}$
7	146,474 12 4 $\frac{3}{4}$	602,336 3 10 $\frac{1}{2}$	61,906 4 5 $\frac{1}{2}$	165,395 18 11 $\frac{1}{2}$
9	153,252 5 5 $\frac{3}{4}$	661,646 14 1 $\frac{1}{4}$	80,199 8 6 $\frac{1}{2}$	91,073 11 11 $\frac{1}{2}$
1751	146,134 8 4 $\frac{3}{4}$	766,151 19 1	73,696 8 3 $\frac{1}{2}$	126,356 14 6 $\frac{1}{2}$
3	143,705 0 8 $\frac{3}{4}$	762,571 7 7	59,272 1 2 $\frac{1}{4}$	152,415 9 7 $\frac{1}{4}$
5	144,602 18 5 $\frac{3}{4}$	795,182 7 0 $\frac{1}{2}$	48,314 1 1 $\frac{3}{4}$	169,276 1 4 $\frac{1}{2}$
7	161,223 14 10 $\frac{3}{4}$	794,364 10 10 $\frac{3}{4}$	80,084 6 5 $\frac{1}{4}$	362,674 18 10 $\frac{1}{2}$
9	181,964 15 1 $\frac{1}{2}$	820,383 14 0 $\frac{1}{4}$	52,592 6 8 $\frac{1}{2}$	298,173 8 5 $\frac{1}{4}$
1761	202,052 19 4	997,072 5 3	47,242 16 7	281,883 4 6 $\frac{1}{2}$
3	221,365 12 4	1,124,743 1 8	100,256 1 3	332,934 7 0 $\frac{3}{4}$
5	241,271 9 3 $\frac{3}{4}$	988,535 1 0 $\frac{3}{4}$	108,128 5 1 $\frac{1}{2}$	275,955 5 6 $\frac{1}{2}$
7	257,988 6 10 $\frac{3}{4}$	971,007 16 11 $\frac{1}{2}$	103,514 14 9	337,646 11 2 $\frac{1}{2}$
9	270,040 5 8 $\frac{3}{4}$	954,426 15 2 $\frac{1}{2}$	98,958 12 2 $\frac{3}{4}$	327,094 15 0 $\frac{3}{4}$
1771	272,678 0 5 $\frac{1}{4}$	976,917 8 2 $\frac{1}{4}$	95,610 6 1	373,997 17 2 $\frac{3}{4}$
3	274,314 17 1 $\frac{1}{4}$	1,024,163 2 2 $\frac{1}{4}$	109,863 0 3 $\frac{1}{2}$	322,664 1 1 $\frac{1}{2}$
5	283,434 19 8	1,037,103 1 11 $\frac{1}{4}$	137,469 0 7 $\frac{1}{4}$	282,945 18 10 $\frac{3}{4}$
7	314,285 1 6 $\frac{1}{4}$	938,862 5 6 $\frac{1}{2}$	160,893 12 2 $\frac{1}{4}$	376,228 7 3 $\frac{1}{4}$
9	336,475 0 6	937,679 13 0 $\frac{3}{4}$	194,709 1 8 $\frac{1}{4}$	432,474 3 6 $\frac{1}{2}$
1781	328,502 0 6 $\frac{1}{4}$	920,224 1 6 $\frac{3}{4}$	245,973 0 0 $\frac{1}{4}$	434,436 7 1 $\frac{1}{4}$
3	343,635 1 3	898,620 19 9 $\frac{1}{2}$		852,186 17 2
One Year to				
1784	174,918 4 7 $\frac{1}{4}$	429,686 12 10	No account of the Charge of Appropriated Funds has been furnished since session 1781.	
5	187,145 0 8	480,727 13 2	493,579 4 2	254,479 18 7
6	193,272 9 11 $\frac{1}{4}$	504,320 16 10 $\frac{3}{4}$	385,400 18 11	373,221 1 0 $\frac{3}{4}$
7	197,727 6 1 $\frac{3}{4}$	501,289 8 7 $\frac{1}{2}$	359,092 5 5 $\frac{1}{4}$	
8	197,515 18 0 $\frac{3}{4}$	506,047 1 0 $\frac{1}{2}$	311,095 0 10 $\frac{1}{2}$	
9	206,174 5 7 $\frac{3}{4}$	535,093 19 1 $\frac{3}{4}$		

PARTICULAR EXPENDITURES.

Two Years.	PREMIUMS.	PARLIAMENTARY PAYMENTS.	PARLIAMENTARY CHARGES.
	£. s. d.	£. s. d.	£. s. d.
1731	4,973 6 1	13,000 9 2	49,198 17 4
3	7,088 7 2	4,864 18 9 $\frac{3}{4}$	55,134 1 8 $\frac{1}{2}$
5	6,549 12 10	3,396 3 6 $\frac{1}{2}$	11,396 3 6 $\frac{1}{2}$
7	7,948 2 2	3,270 7 3 $\frac{3}{4}$	62,142 9 4 $\frac{3}{4}$
9	16,892 6 5 $\frac{1}{2}$	8,573 7 9 $\frac{3}{4}$	69,788 5 5 $\frac{3}{4}$
1741	12,439 3 0	7,469 1 5 $\frac{1}{4}$	102,386 4 11 $\frac{1}{2}$
3	9,146 8 5	8,450 12 4 $\frac{1}{4}$	77,675 10 0 $\frac{1}{2}$
5	12,348 10 9	3,324 2 6 $\frac{1}{2}$	80,703 19 5 $\frac{1}{2}$
7	6,999 0 10	51,878 12 11	154,715 4 11 $\frac{1}{2}$
9	12,019 5 1	26,359 0 6	92,198 5 3
1751	14,479 9 9	6,100 14 0	85,733 0 1
3	13,826 13 11	4,511 11 11 $\frac{1}{2}$	71,346 3 1 $\frac{3}{4}$
5	11,351 14 10	40,147 17 1 $\frac{1}{4}$	96,393 6 8
7	10,141 4 3	40,633 16 3	237,925 7 0 $\frac{3}{4}$
9	15,557 5 1	76,792 14 6	156,792 16 10
1761	23,407 6 7	61,941 0 1 $\frac{3}{4}$	115,757 5 6
3	19,734 8 1	148,379 1 7 $\frac{1}{2}$	233,912 13 5 $\frac{1}{4}$
5	24,037 14 9	184,351 12 7 $\frac{1}{2}$	213,717 17 9 $\frac{3}{4}$
7	32,901 19 8 $\frac{1}{2}$	188,971 0 2	232,003 15 7 $\frac{1}{4}$
9	70,325 17 0 $\frac{1}{2}$	227,496 14 10 $\frac{1}{2}$	232,417 7 1 $\frac{3}{4}$
1771	76,012 12 7 $\frac{1}{2}$	194,362 5 6	216,666 11 3 $\frac{1}{2}$
3	122,436 8 8 $\frac{1}{2}$	214,960 8 4 $\frac{3}{4}$	202,241 9 7 $\frac{1}{2}$
5	140,012 1 5 $\frac{1}{4}$	212,818 6 1 $\frac{1}{4}$	206,555 8 4
7	177,296 2 0 $\frac{1}{4}$	232,234 8 9	253,410 5 2 $\frac{1}{2}$
9	196,733 13 1	253,651 9 3	293,920 1 2
1781	222,885 2 10 $\frac{1}{2}$	298,002 3 0 $\frac{1}{2}$	203,135 10 6 $\frac{3}{4}$
3	186,848 1 2 $\frac{1}{4}$	313,359 7 1 $\frac{3}{4}$	349,289 17 8
One Year to			
1784	72,424 7 1 $\frac{1}{4}$	242,137 7 4 $\frac{1}{2}$	242,137 7 4 $\frac{1}{4}$
5	85,792 7 5 $\frac{1}{4}$	100,968 8 8 $\frac{1}{4}$	100,968 8 8 $\frac{1}{4}$
6	138,527 9 10 $\frac{1}{4}$	144,068 9 11 $\frac{1}{4}$	144,068 9 11 $\frac{1}{4}$
7	149,008 12 7 $\frac{3}{4}$	106,730 8 7 $\frac{1}{2}$	106,730 8 7 $\frac{1}{2}$
8	143,663 5 7 $\frac{1}{4}$	111,862 7 2	125,722 7 2
9	183,035 6 7 $\frac{3}{4}$	120,477 17 7	127,300 7 7

PARTICULAR EXPENDITURES.

2 Years ending Lady-Day.	EXCEEDINGS ON		
	CONCORDATUM.	MILITARY CONTINGENCIES.	BARRACKS.
	(Established at 5000l. per Annum.)	(Established at 3000l. per Annum.)	(Established at 13,336l. 10s. per Ann.)
	£. s. d.	£. s. d.	£. s. d.
1731	6,454 11 2	3,523 0 4	12,607 8 6½
3	7,575 12 1 3¼	2,026 15 4	10,399 10 7¾
5	4,548 9 8½	1,725 2 3	13,731 14 10¼
7	7,183 15 4¾	1,564 18 7¼	15,530 17 11¾
9	7,618 16 10	691 14 9¾	17,234 10 7½
1741	5,196 12 8¾	1,001 1 10½	11,640 8 2½
3	7,814 18 4½	1,798 13 8¾	16,136 4 11
5	8,682 18 1 1¼	2,218 0 1½	10,623 14 6
7	11,101 9 1 1½	2,699 14 4¾	1,304 1 9¾
9	5,520 11 4	2,705 8 6¼	8,364 3 3
1751	8,731 6 0½	3,870 15 8¼	21,276 3 3¼
3	*15,062 2 9½	2,566 3 7½	29,177 3 10½
5	12,539 8 8¾	3,496 7 3	12,685 18 7
7	20,681 19 2¾	6,454 11 8¼	17,059 13 4¾
9	17,347 8 0¼	7,388 0 4¾	20,137 5 2½
1761	17,067 2 10¾	12,261 6 1 1¼	17,219 15 1¾
3	26,318 15 3	11,139 10 1¼	42,070 1 1¼
5	33,662 3 5¼	7,704 12 10¾	50,277 16 8¼
7	35,093 4 0¼	6,145 18 2	34,860 14 2¼
9	31,619 17 5¼	6,821 15 3¼	31,844 15 4½
1771	31,822 4 6	9,214 5 1 1¼	39,667 11 3¾
3	38,688 16 8¾	10,243 14 0¾	47,515 4 8
5	32,945 15 2½	11,145 7 10¾	49,568 5 4
7	51,088 2 7	21,171 4 6¼	35,630 18 10¾
9	40,068 9 3¼	11,482 15 5¾	35,200 12 3
1781	45,821 18 10	22,737 0 8	52,235 0 2
3	53,177 5 3¼	23,927 13 6¾	52,426 4 5
One Year to			
1784	32,603 9 5½	12,669 7 2½	14,820 1 4
5	39,500 0 3	15,559 9 9½	25,248 17 1¼
6	41,439 2 2½	15,984 17 8¾	20,182 1 2½
7	63,338 16 3¼	16,332 9 6½	19,700 7 8½
8	65,889 9 7¼	13,506 3 2¼	22,583 0 0½
9	40,813 7 10	13,685 7 1 1¼	19,893 8 9¾

* 14,911l. 15. 5½d. included in the sum for diminished guineas, and Spanish coin, sent to London, to be recoined, and exchanged.

PARTICULAR EXPENDITURES.

Two Years.	TOTAL PENSIONS.	KING'S LETTERS.	GOVERNMENT EXPENSES.
	£. s. d.	£. s. d.	£. s. d.
1721	84,476 10 11	— — —	892,429 11 1 $\frac{1}{4}$
3	98,624 3 1 $\frac{1}{4}$	— — —	938,096 1 5 $\frac{1}{4}$
5	115,894 13 6 $\frac{1}{2}$	— — —	948,036 5 0 $\frac{1}{2}$
7	104,214 0 1 $\frac{3}{4}$	— — —	947,019 7 10
9	104,519 7 6 $\frac{3}{4}$	— — —	948,370 8 6 $\frac{1}{4}$
1731	103,426 4 7 $\frac{1}{4}$	28,166 9 4 $\frac{1}{4}$	949,537 16 8
3	98,095 16 9	35,930 14 8	930,445 18 4 $\frac{1}{4}$
5	90,197 1 8 $\frac{1}{2}$	16,179 14 3	889,568 2 9 $\frac{1}{2}$
7	87,441 3 6 $\frac{1}{2}$	24,334 16 3 $\frac{3}{4}$	878,662 2 5 $\frac{1}{4}$
9	86,523 16 9	31,176 9 7 $\frac{1}{4}$	913,862 10 6
1741	86,384 3 11 $\frac{1}{8}$	81,629 19 3 $\frac{1}{2}$	879,127 17 11 $\frac{1}{8}$
3	87,528 0 8	102,614 18 5 $\frac{1}{2}$	881,657 17 5 $\frac{1}{2}$
5	85,272 6 10	31,615 8 0 $\frac{1}{2}$	830,119 9 3 $\frac{1}{4}$
7	86,155 7 9	47,794 4 0	821,397 14 8 $\frac{3}{4}$
9	92,189 4 2 $\frac{1}{2}$	52,818 15 7 $\frac{1}{2}$	893,973 14 10
1751	84,222 10 11 $\frac{1}{4}$	71,834 9 5	1,026,606 10 2 $\frac{3}{4}$
3	79,882 6 7 $\frac{1}{4}$	84,692 14 6 $\frac{1}{2}$	1,046,617 15 11 $\frac{1}{2}$
5	78,914 5 1 $\frac{1}{4}$	145,413 3 5	1,060,982 1 4 $\frac{1}{2}$
7	95,273 17 10 $\frac{1}{4}$	235,897 3 7 $\frac{3}{4}$	1,160,422 4 0 $\frac{1}{2}$
9	112,329 11 1	166,902 12 4 $\frac{1}{2}$	1,196,321 7 5 $\frac{3}{4}$
1761	123,270 11 6	174,653 11 7	1,412,499 0 2 $\frac{1}{2}$
3	139,175 15 10 $\frac{3}{4}$	131,331 16 1	1,541,386 8 10 $\frac{1}{2}$
5	158,685 4 8 $\frac{1}{2}$	73,173 4 0 $\frac{1}{4}$	1,400,172 3 2 $\frac{3}{4}$
7	167,525 5 2 $\frac{1}{2}$	133,185 11 7 $\frac{1}{4}$	1,438,153 14 2 $\frac{1}{2}$
9	177,052 11 5 $\frac{1}{2}$	113,192 3 7 $\frac{3}{4}$	1,418,103 1 1
1771	175,574 12 0 $\frac{1}{4}$	161,266 1 10 $\frac{1}{4}$	1,502,543 0 7 $\frac{3}{4}$
3	172,464 14 3 $\frac{3}{4}$	124,225 7 11 $\frac{1}{2}$	1,528,763 11 1
5	175,963 9 7 $\frac{1}{4}$	120,002 14 3 $\frac{3}{4}$	1,534,397 12 9 $\frac{1}{4}$
7	182,632 12 5 $\frac{1}{4}$	170,516 10 8 $\frac{3}{4}$	1,536,859 1 3 $\frac{3}{4}$
9	189,183 13 10 $\frac{1}{4}$	219,948 1 0	1,607,417 17 7 $\frac{1}{2}$
1781	183,745 10 2 $\frac{1}{4}$	225,349 14 9 $\frac{1}{4}$	1,580,043 5 9 $\frac{1}{2}$
3	186,183 18 2 $\frac{3}{4}$	369,867 1 4 $\frac{1}{4}$	1,753,541 5 7 $\frac{1}{4}$
One Year to			
1784	92,150 5 2 $\frac{1}{2}$	105,012 11 2	826,015 12 5 $\frac{1}{2}$
5	97,978 5 8 $\frac{1}{4}$	115,738 3 3 $\frac{1}{2}$	869,322 18 5 $\frac{1}{2}$
6	99,797 17 8	137,072 15 8	919,417 12 9 $\frac{3}{4}$
7	104,133 17 11 $\frac{3}{4}$	133,450 4 9	937,242 7 2 $\frac{1}{2}$
8	103,717 14 9 $\frac{3}{4}$	104,417 11 3 $\frac{1}{4}$	915,682 17 4 $\frac{1}{2}$
9	111,381 13 4 $\frac{3}{4}$	82,728 14 7	903,792 18 1

PARTICULAR EXPENDITURES.

2 Years ending 31 March.	HORSE, FOOT, &c.	ORDNANCE, &c.	FURTHER MILITIA CHARGES.
	£. s. d.	£. s. d.	£. s. d.
1731	577,211 0 0	10,559 17 6	160,388 12 7½
3	576,481 2 6	10,559 17 6	158,813 5 10½
5	566,978 14 0	10,441 10 6	137,490 11 3½
7	548,112 14 10	10,559 17 6	137,744 9 8½
9	573,520 16 0	10,559 17 6	136,959 8 5½
1741	531,951 12 1	10,242 1 1	128,581 17 6½
3	495,079 14 11	10,559 17 6	127,529 0 5½
5	506,860 18 0	10,559 17 6	121,742 15 2½
7	484,654 10 3	10,559 17 6	111,125 13 3½
9	542,279 4 1	11,129 18 5½	119,307 3 4
1751	635,014 8 0	10,769 17 6	145,514 12 6
3	637,036 16 10	10,607 11 10½	146,669 6 4½
5	668,980 14 10	10,769 17 6	131,614 0 6½
7	666,704 3 11½	12,674 1 7	198,500 10 5
9	686,577 8 0½	16,405 8 0½	144,936 3 6½
1761	847,877 8 8	26,671 2 0½	152,004 16 7½
3	958,072 9 6½	38,637 2 2½	181,143 1 1½
5	745,226 13 10	45,344 9 10½	265,946 6 11
7	726,535 8 4	43,007 18 7	241,461 1 4½
9	725,173 9 0	34,539 14 0½	203,380 2 9½
1771	753,111 4 2	33,718 19 0½	238,969 2 2½
3	809,651 3 10½	33,616 18 8½	238,553 18 4
5	810,705 3 8	33,551 14 2	253,559 17 4
7	730,107 12 1	33,572 0 9	231,984 16 1½
9	713,335 1 4	40,283 6 5½	230,744 12 11½
1781	681,251 7 1	49,218 19 11½	264,725 15 4½
3	663,071 16 4½	51,175 6 8½	259,727 14 7½
<i>One Year to</i>			
1784	311,891 1 5½	24,438 0 0½	120,846 19 10½
5	355,870 16 4½	21,310 10 5	144,354 13 3½
6	381,021 14 2	21,252 19 1	138,213 2 6½
7	378,058 18 6	21,179 10 5½	102,050 19 8
8	368,086 5 10	21,256 3 7½	116,704 11 6½
9	422,340 14 1½	20,924 4 1½	91,829 0 10½

N. B. This year the title of this head is changed to Army, instead of Horse, Dragoons, Foot, &c.

TONTINES, AND

From Christmas 1773, to Christ- mas.	On 265,000 <i>l.</i> in 1773, and 175,000 <i>l.</i> in 1775.	On 300,000 <i>l.</i>	MANAGEMENT, being Expence of paying in London.
	at 6 per Cent. £. s. d.	at 7½ per Cent. £. s. d.	
1774 2½ Years to Lady-Day,	15,900 0 0	0 0 0	
1777	48,900 0 0	0 0 0	
		(1 Year ending Lady- Day, 1779	
2 Years 9.	52,800 0 0	22,500 0 0	2,266 7 7½
1781 3	52,800 0 0	45,000 0 0	1,048 7 2
1 Year 4	52,800 0 0	45,000 0 0	2,060 8 9½
5	26,400 0 0	22,500 0 0	943 5 0 3
6	26,400 0 0	22,500 0 0	833 13 9½
7	26,400 0 0	22,500 0 0	698 3 6½
8	26,400 0 0	22,500 0 0	580 8 1½
9	26,400 0 0	22,500 0 0	655 7 3½
			866 11 6

ANNUITIES.

Treasury Bills.

	BANK ANNUITY.	SHORT ANNUITIES.	TOTAL CHARGES.	Interest upon.
1774	at 4 per Cent. — — — on 600,000 <i>l.</i>	as 1 <i>l.</i> 10 <i>s.</i> per Cent. — — — for 12 Years.	£. s. d. 15,900 0 0	at 4 <i>l.</i> 11 <i>s.</i> 3 <i>d.</i> per Ct. (being 3 <i>d.</i> per Day)
7	— — —	— — —	48,900 0 0	
9	— — —	— — —	77,566 7 7½	
1781	— — —	— — —	98,848 7 2	13,370 0 0
9 Months from Mid- summer, 1783.	— — —	— — —		
3 to Lady-Day,	— — —	— — —	99,860 8 9½	38,872 10 0
1784	£. 18,000 0 0	— — —	67,843 5 0 3	23,930 0 0
One Year 5	24,000 0 0	— — —	73,733 13 9½	33,760 13 9
6	24,000 0 0	£. 562 10 0	74,160 13 6 1	38,533 6 9
7	24,000 0 0	2,250 0 0	75,730 8 1 1	33,072 16 9
8	24,000 0 0	2,250 0 0	75,805 7 0 3	30,521 1 5
9	24,000 0 0	2,250 0 0	76,016 11 6	*29,086 19 6 1

* Interest on Treasury-bills is now only 3*l.* 16*s.* 0*d.* or 2½*d.* per day.

A STATE OF THE

2. Years ending Lady-Day.	LOAN DUTIES, NET PRODUCE.	4s. Tax on Salaries. Pen- sions, &c. of Absentees.	Deduct so much credited in last Accounts.	There will remain.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1733	25,491 5 11	15,211 1 6 1/4	11,666 12 9	3,544 8 9 1/2
5	20,631 4 3 1/4	16,262 13 3 1/4	13,909 17 2	2,352 16 1 1/4
7	25,397 14 1 1/4	16,412 11 0	10,282 14 4 1/2	6,129 16 10 1/2
9	30,156 17 0	13,918 3 7 1/4	7,300 0 0	6,618 3 7 1/2
1741	27,904 2 0 1/2	8,836 12 9 1/4	7,000 0 0	1,836 12 9 1/4
3	23,346 9 2 1/2	14,331 6 5 1/2	7,000 0 0	7,331 6 5 1/2
5	24,200 3 2	7,613 11 0	6,000 0 0	1,613 11 0
7	16,075 3 7 1/2	8,802 3 1 1/4	— — —	— — —
9	33,806 12 5	5,443 17 8	2,100 0 0	3,343 17 8
1751	47,303 18 1 1/2	5,374 0 9 1/2	1,600 0 0	3,774 0 9 1/2
3	33,589 13 5	5,650 1 6 1/2	1,600 0 0	4,050 1 6 1/2
5	23,346 0 9	4,441 4 4 1/4	1,400 0 0	3,021 4 4 1/4
1761	19,533 5 1	— — —	— — —	— — —
3	56,051 12 5 1/2	— — —	— — —	— — —
5	80,692 14 10 3/4	— — —	— — —	— — —
7	79,367 17 3 1/2	— — —	— — —	— — —
9	80,384 3 8 3/4	16,759 19 6 3/4	— — —	— — —
1771	78,957 17 1 1/4	26,104 19 5	2,680 0 5 1/4	23,424 18 11 1/2
3	74,654 5 11 3/4	32,732 16 11 1/2	9,075 1 0 1/4	23,657 15 11 1/4
5	89,592 17 10 3/4	31,291 3 2 1/4	15,810 0 0	15,481 3 2 1/4
7	97,222 9 0	37,458 11 2 3/4	15,750 0 0	21,708 11 2 3/4
9	85,533 10 3 1/4	22,155 18 9 1/2	12,295 18 11 1/2	9,859 19 10
1781	193,776 2 5 1/2	23,621 16 7 1/2	13,490 0 0	10,131 16 7 1/2
3	285,273 16 6	7,830 11 1 1/2	7,500 0 0	330 11 1 1/2
One Year to				
1784	185,218 11 7 3/4	35 19 8 1/2	— — —	— — —
5	204,469 15 9 1/4	3 18 4	— — —	— — —
6	201,452 10 1 3/4	— — —	— — —	— — —
7	160,161 8 9 3/4	— — —	— — —	— — —
8	168,437 14 10 3/4	— — —	— — —	— — —
9	186,900 0 1 1/2	— — —	— — —	— — —

LOAN FUNDS, &c.

Add so much computed to be due.	TOTAL DUTIES and AIDS.			INTEREST on the LOANS.			SURPLUS REMAINING.		
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
13,909 17 2	42,945 11 10 $\frac{1}{4}$	27,750 0 0	12,096 12 0 $\frac{1}{4}$						
10,282 14 4 $\frac{1}{2}$	39,266 14 9	26,562 10 0	12,265 1 0 $\frac{1}{4}$						
7,300 0 0	38,827 11 0 $\frac{1}{4}$	24,937 10 0	18,837 10 7 $\frac{1}{2}$						
7,000 0 0	43,775 0 7 $\frac{1}{2}$	23,312 10 0	13,428 4 10 $\frac{1}{4}$						
7,000 0 0	36,740 14 10 $\frac{1}{4}$	27,659 7 8	9,018 8 0						
6,000 0 0	36,677 15 8	28,687 10 0							
	25,813 14 2								
2,100 0 0	26,977 6 8 $\frac{3}{4}$	28,500 0 0							
1,600 0 0	38,750 10 1	31,585 0 0	7,165 10 1						
1,600 0 0	52,677 18 11	26,030 16 8	26,647 2 3						
1,400 0 0	39,039 14 11 $\frac{1}{2}$	13,950 0 0	25,089 14 11 $\frac{1}{2}$						
	26,367 5 1 $\frac{1}{4}$	4,159 11 9 $\frac{1}{2}$	22,207 13 3 $\frac{3}{4}$						
	19,533 5 1	8,726 9 9	10,806 15 4						
	56,051 12 5 $\frac{1}{2}$	49,878 13 1	6,172 19 4 $\frac{1}{2}$						
	80,692 14 10 $\frac{3}{4}$	54,251 5 0	26,441 9 10 $\frac{3}{4}$						
	79,367 17 3 $\frac{1}{2}$	49,838 15 0	29,529 2 3 $\frac{1}{2}$						
2,680 0 5 $\frac{1}{4}$	99,824 3 8 $\frac{3}{4}$	51,725 0 0	48,099 3 8 $\frac{3}{4}$						
9,075 1 0 $\frac{1}{4}$	111,457 17 1 $\frac{1}{4}$	54,187 5 0	57,270 12 1 $\frac{1}{4}$						
15,810 0 0	114,122 1 11	65,462 15 0	48,659 6 11						
		(and Annuities.)							
1,575 0 0	120,824 1 1	69,912 0 0	50,912 1 1						
12,295 18 11 $\frac{1}{2}$	131,226 19 2 $\frac{1}{4}$	68,637 16 4 $\frac{1}{2}$	62,589 2 9 $\frac{3}{4}$						
13,490 0 0	108,883 10 1 $\frac{1}{4}$	76,430 18 6 $\frac{1}{2}$	32,452 11 6 $\frac{1}{4}$						
		(and Treas. Bills.)							
7,500 0 0	211,407 19 1 $\frac{1}{4}$	101,168 0 0	110,239 19 1 $\frac{1}{4}$						
	285,604 7 7 $\frac{1}{2}$	145,480 10 0	140,123 17 7 $\frac{1}{2}$						
	185,254 11 4 $\frac{1}{4}$	134,877 5 0 $\frac{1}{4}$	50,377 6 3 $\frac{1}{2}$						
Casual Receipt.									
7,060 10 4	211,530 6 1 $\frac{1}{4}$	146,377 0 3	65,153 5 10 $\frac{1}{4}$						
6,765 12 0	208,218 2 1 $\frac{1}{4}$	153,333 14 10 $\frac{1}{2}$	54,884 7 3 $\frac{3}{4}$						
	160,161 8 9 $\frac{3}{4}$	153,695 16 10 $\frac{1}{2}$	6,465 11 11 $\frac{1}{4}$						
200 0 0	168,637 14 10 $\frac{3}{4}$	155,037 1 4 $\frac{1}{4}$	13,600 13 6 $\frac{1}{2}$						
653 10 0	187,553 10 1 $\frac{1}{2}$	153,927 3 0 $\frac{1}{2}$	33,626 7 1						

Years

YEARS.	TOTAL CHARGE and DEBT.	TOTAL CREDIT.	DEBT of the NATION.
1715	—	to Michaelmas	£. s. d.
17	—	Ditto	16,106 11 0½
19	—	Ditto	94,544 13 2½
1721	—	to Christmas	87,511 4 7¼
3	—	Ditto	77,261 6 7½
5	—	Ditto	66,318 8 3¾
7	—	to Lady-Day	119,215 3 3½
9	—	Ditto	127,371 15 6
1731	£.1,219,467 9 3½	£.883,874 4 5¼	220,730 15 3½
3	1,321,046 7 5	956,260 16 9¾	335,466 7 4¼
5	1,272,276 18 6½	915,955 19 2½	371,312 12 2½
7	1,235,970 14 11½	920,664 17 0½	346,894 0 7
9	1,241,020 13 3¾	944,031 16 1½	310,854 14 11½
1741	1,226,848 6 5½	896,238 19 6½	296,988 17 1¼
3	1,234,317 16 9½	903,277 4 2½	353,856 0 2½
5	1,175,758 0 2½	917,240 9 7½	331,440 12 6½
7	1,174,246 19 0½	856,368 18 9¾	258,517 10 6½
9	1,220,227 9 9½	1,015,159 11 3½	314,304 18 3
			205,117 18 0
			IN CREDIT.
1751	1,243,761 0 6½	1,266,131 2 5½	22,370 1 11½
3	1,058,691 17 11	1,263,865 17 0¾	205,173 19 1½
5	1,109,061 6 10¾	1,580,465 12 5½	471,404 5 6¾
7	1,318,263 4 8	1,567,686 0 0½	249,422 15 4½
9	1,300,521 17 7	1,366,296 1 8½	84,396 7 9½
			DEBT.
1761	1,499,635 12 9½	1,276,196 14 10	223,438 17 11½
3	1,902,481 19 0½	1,381,320 2 5¾	521,161 16 6½
5	2,026,923 12 5½	1,518,049 6 8½	508,874 5 9¾
7	2,075,517 0 10½	1,493,552 17 1½	581,964 3 9¾
9	2,133,525 19 9¾	1,504,642 1 10½	628,883 17 10½
1771	2,252,477 3 9	1,462,907 16 0½	773,320 0 0½
3	2,394,462 0 5½	1,394,775 8 5½	994,890 10 10½
5	2,598,774 7 6½	*1,622,657 1 3½	931,690 1 9½
7	2,561,065 16 1½	*1,735,639 8 11½	834,086 19 3½
9	2,585,829 12 5½	*1,523,232 6 7½	1,067,565 18 4½
1781	2,765,728 7 6	1,211,602 14 10½	1,551,704 7 8½
3	3,646,147 5 11½	*1,726,761 0 3½	1,919,386 5 7¾
4	3,015,570 7 3	970,568 15 4½	2,123,343 11 3¾
5	3,045,696 3 8½	864,194 4 4½	2,181,501 19 4
6	3,264,496 5 1	1,211,729 14 3	2,052,766 10 10
7	3,285,004 6 8¾	1,105,752 5 6	2,159,252 1 2½
8	3,387,297 5 9½	1,127,032 11 1½	2,240,204 14 8
9	3,492,548 0 4	1,199,980 8 7½	2,202,547 11 8½

*** These three sums contain the money raised by Tontines, which is here put to the credit of the Nation.

+ This sum includes 283,029*l.* raised by Lottery.

YEARS.	SUPPLIES VOTED.	In whose Administration.	REIGN.
1692	£.70,000 0 0	Henry Lord Sydney	Will. & Mary.
5	163,325 0 0	Henry Lord Capel	William III.
7	150,000 0 0		
8	138,978 14 8 $\frac{1}{4}$		
1703	150,000 0 0	James Duke of Ormond	Anne.
4	150,000 0 0		
7	135,000 0 0	Thomas Earl of Pembroke	
9	75,000 0 0	Thomas Earl of Wharton	
1710	122,952 12 0 $\frac{3}{4}$		
11	167,023 8 5	James Duke of Ormond	George I.
15	187,587 12 4 $\frac{1}{4}$	Charles Duke of Grafton	
17	279,648 11 3 $\frac{1}{2}$	Charles Duke of Bolton	
19	312,663 18 6 $\frac{1}{2}$		
1721	331,880 14 8 $\frac{3}{8}$	Charles Duke of Grafton	
3	339,368 6 6 $\frac{1}{4}$		
5	292,181 7 3	John Lord Carteret	George II.
7	398,911 3 6 $\frac{1}{4}$	Ditto	
9	510,238 16 10		
1731	624,323 0 4 $\frac{1}{4}$	Lionel Duke of Dorset	
3	658,727 4 8 $\frac{1}{2}$		
5	552,055 16 0		
7	573,036 4 6 $\frac{3}{8}$	William Duke of Devonshire	
9	559,599 0 1 $\frac{1}{4}$		
1741	601,144 18 3 $\frac{7}{8}$		
3	521,906 10 6 $\frac{5}{6}$	Philip Earl of Chesterfield	
5	607,080 1 5 $\frac{1}{4}$	William Earl of Harrington	
7	575,027 1 10		
9	553,267 12 1		
1751	326,720 4 2	Lionel Duke of Dorset	
3	347,572 16 9 $\frac{2}{3}$		
5	300,000 0 0	William Marquis of Hartington	
7	116,850 10 10	John Duke of Bedford	
9	281,355 17 8 $\frac{1}{4}$		
1761	1,019,120 4 11	George Dunk Earl of Halifax	George III.
3	1,168,167 2 6	Hugh Earl of Northumberland	
5	1,092,736 0 10 $\frac{1}{4}$	Francis Earl of Hertford	
7	1,128,123 15 1 $\frac{1}{4}$	George Viscount Townshend	
9	1,168,681 3 11 $\frac{3}{4}$		
1771	1,201,402 5 11 $\frac{1}{2}$	Simon Earl Harcourt	
3	1,402,459 2 9 $\frac{1}{2}$	John Earl of Buckinghamshire	
7	1,416,883 6 0	6 months } Ditto	
9	1,280,130 18 4 $\frac{1}{2}$	18 months } Ditto	
1780	1,974,156 15 8 $\frac{3}{4}$	Frederick Earl of Carlisle	
1	2,480,813 7 1	Robert Earl of Northington	
3	2,756,262 3 9 $\frac{1}{2}$		
4	2,818,653 2 4 $\frac{1}{2}$	Charles Duke of Rutland	
5			
6	3,044,167 0 0		
7	3,119,737 17 5	Marquis of Buckingham	
8	3,306,599 13 2 $\frac{1}{4}$	Ditto	
9	3,335,642 8 1		
	252,983 0 0		
1790	3,126,958 12 5 $\frac{1}{4}$	John Earl of Westmoreland.	

HEREDITARY REVENUE.

Years ending Lady-Day.	CUSTOMS.						Years.	CUSTOMS.					
	Inwards.			Outwards.				Inwards.			Outwards.		
	£.	s.	d.	£.	s.	d.		£.	s.	d.	£.	s.	d.
1730	97,821	11	6 $\frac{1}{4}$	27,012	8	1 $\frac{1}{2}$	1763	177,834	15	8 $\frac{1}{2}$	31,893	10	0
1	78,671	13	1 $\frac{3}{4}$	24,030	17	1 $\frac{1}{2}$	4	209,999	16	3 $\frac{1}{2}$	38,805	18	4 $\frac{1}{2}$
2	76,880	13	11 $\frac{1}{4}$	25,807	9	1	5	213,128	17	2 $\frac{1}{2}$	35,943	3	10
3	87,395	12	7 $\frac{1}{2}$	24,174	4	2 $\frac{1}{4}$	6	214,985	19	10 $\frac{1}{2}$	37,788	10	2
4	84,542	13	3	25,780	19	7	7	204,864	17	6 $\frac{1}{2}$	34,259	13	2
5	88,321	15	8 $\frac{1}{4}$	25,647	2	0 $\frac{3}{4}$	8	212,743	14	8 $\frac{1}{2}$	39,754	1	7 $\frac{1}{2}$
6	104,580	13	9	24,124	5	10 $\frac{1}{2}$	9	211,049	13	9 $\frac{7}{8}$	40,045	7	2
7	96,218	2	6	24,705	2	10 $\frac{1}{2}$	1770	210,490	15	3 $\frac{1}{2}$	37,390	17	10 $\frac{1}{2}$
8	98,086	14	2 $\frac{5}{8}$	26,131	6	6 $\frac{1}{2}$	1	200,270	19	8 $\frac{3}{8}$	35,712	2	7 $\frac{1}{2}$
9	95,428	16	7	24,414	16	4	2	199,368	12	7 $\frac{1}{4}$	38,850	16	1 $\frac{1}{2}$
1740	84,912	14	10 $\frac{3}{4}$	25,388	0	1 $\frac{1}{2}$	3	232,767	15	9 $\frac{3}{4}$	37,397	10	2
1	93,381	6	8 $\frac{1}{5}$	21,064	8	10 $\frac{1}{2}$	4	229,609	12	1	37,169	13	4 $\frac{1}{2}$
2	97,630	15	7 $\frac{3}{8}$	21,093	5	2	5	203,008	12	11 $\frac{1}{2}$	38,010	10	4
3	95,893	3	0 $\frac{3}{4}$	22,086	17	7 $\frac{1}{2}$	6	248,941	0	11	42,488	4	8
4	88,451	7	6 $\frac{1}{4}$	27,647	6	9 $\frac{1}{2}$	7	251,055	0	1 $\frac{1}{4}$	35,883	4	1
5	86,531	3	11 $\frac{1}{2}$	23,824	16	9	8	198,550	5	0 $\frac{1}{2}$	36,027	19	1 $\frac{1}{2}$
6	89,685	0	3	22,836	15	7	9	165,802	17	6 $\frac{1}{2}$	31,717	19	3 $\frac{1}{2}$
7	89,824	16	11 $\frac{3}{4}$	29,627	10	9 $\frac{1}{2}$	1780	156,489	14	2	40,272	11	0
8	95,819	2	3 $\frac{1}{4}$	26,486	8	7 $\frac{1}{2}$	1	177,079	16	7 $\frac{1}{2}$	40,587	7	3 $\frac{1}{4}$
9	109,840	13	1	31,329	11	11 $\frac{1}{2}$	2	165,423	17	2 $\frac{1}{2}$	32,066	9	2
1750	151,279	16	2	29,698	12	1 $\frac{1}{2}$	3	165,076	15	4	40,125	2	10 $\frac{1}{2}$
1	147,366	1	5	27,484	8	9 $\frac{1}{2}$	4	228,952	3	0 $\frac{1}{2}$	28,556	17	3
2	137,731	14	1 $\frac{1}{2}$	30,726	11	6	5	190,004	14	0	31,588	2	10
3	159,813	12	5 $\frac{1}{2}$	29,990	0	6 $\frac{1}{2}$	6	200,932	11	1	33,260	8	0 $\frac{1}{4}$
4	186,990	6	1 $\frac{3}{4}$	26,770	10	0 $\frac{1}{2}$	7	182,541	10	5 $\frac{3}{4}$	37,386	7	6 $\frac{1}{4}$
5	156,764	14	0 $\frac{3}{4}$	30,485	9	10	8	208,145	6	11 $\frac{1}{2}$	35,015	3	0 $\frac{1}{2}$
6	147,469	12	8 $\frac{1}{4}$	26,884	3	4 $\frac{1}{2}$	9	215,247	7	4 $\frac{1}{2}$	33,333	8	4 $\frac{1}{2}$
7	124,428	3	4 $\frac{1}{4}$	28,569	6	6							
8	137,570	12	6	32,135	1	8 $\frac{1}{2}$							
9	161,578	8	10 $\frac{1}{4}$	30,018	7	6							
1760	148,445	0	5 $\frac{1}{2}$	33,673	6	6 $\frac{1}{2}$							
1	150,997	11	5 $\frac{3}{4}$	39,419	2	3 $\frac{1}{2}$							
2	190,553	8	8 $\frac{1}{4}$	39,988	18	4							

HEREDITARY REVENUE.

Years ending Lady-Day.	EXCISE.						Years.	EXCISE.					
	Imported.			Inland.				Imported.			Inland.		
	£.	s.	d.	£.	s.	d.		£.	s.	d.	£.	s.	d.
1730	78,248	0	4 $\frac{1}{4}$	64,360	1	10	1763	122,679	7	3	92,842	8	3 $\frac{1}{4}$
1	66,808	2	1 $\frac{1}{4}$	71,410	5	3	4	144,585	3	8	92,745	11	1 $\frac{1}{2}$
2	74,259	9	1	76,473	9	3 $\frac{3}{4}$	5	152,637	7	10 $\frac{1}{2}$	87,754	1	8 $\frac{1}{4}$
3	76,257	2	1 $\frac{1}{4}$	74,835	0	5	6	173,313	16	2 $\frac{1}{2}$	85,752	15	3
4	75,974	0	9 $\frac{1}{4}$	76,076	1	10	7	147,411	16	2	80,094	17	11 $\frac{1}{4}$
5	77,241	19	1	66,851	15	5 $\frac{1}{2}$	8	155,258	9	7	79,765	5	10
6	84,875	17	7	63,636	16	2 $\frac{1}{2}$	9	157,241	10	1	83,557	2	4 $\frac{1}{2}$
7	74,160	9	6 $\frac{1}{2}$	65,653	3	2 $\frac{1}{2}$	1770	152,996	17	0 $\frac{1}{2}$	79,631	9	5 $\frac{1}{2}$
8	87,302	18	10 $\frac{1}{2}$	70,787	15	7	1	146,329	18	10	70,743	11	10
9	79,203	0	9 $\frac{3}{4}$	71,731	19	2	2	146,461	11	2 $\frac{1}{2}$	70,319	7	9
1740	73,336	3	10 $\frac{1}{4}$	69,675	12	0 $\frac{1}{4}$	3	151,661	9	4 $\frac{1}{2}$	74,991	5	4 $\frac{1}{4}$
1	79,360	1	6 $\frac{1}{2}$	66,956	10	8	4	144,796	17	4	77,679	0	10
2	72,104	10	5	67,156	2	8	5	130,104	0	10 $\frac{1}{2}$	77,250	4	0
3	76,910	9	8 $\frac{1}{2}$	79,785	16	7 $\frac{1}{4}$	6	152,238	3	11	79,411	15	5
4	69,759	0	10	88,874	6	2 $\frac{1}{2}$	7	153,727	11	0	80,061	12	2
5	72,001	1	1 $\frac{1}{2}$	84,398	11	5 $\frac{1}{2}$	8	131,284	3	2 $\frac{1}{2}$	81,761	10	3 $\frac{1}{4}$
6	63,710	13	7 $\frac{1}{2}$	74,626	7	4 $\frac{1}{2}$	9	106,070	8	1 $\frac{3}{4}$	76,335	4	2 $\frac{1}{2}$
7	64,164	8	4 $\frac{1}{2}$	73,347	2	2	1780	108,512	11	3	78,100	8	2 $\frac{1}{2}$
8	84,916	0	4 $\frac{3}{4}$	84,282	0	5 $\frac{3}{4}$	1	130,965	17	1 $\frac{1}{2}$	94,138	17	1
9	88,463	12	0	88,817	4	8 $\frac{1}{4}$	2	120,156	5	9 $\frac{1}{2}$	103,289	12	-5 $\frac{1}{2}$
1750	123,858	0	1 $\frac{1}{2}$	92,294	8	8 $\frac{1}{2}$	3	116,219	14	3 $\frac{1}{2}$	90,875	1	3 $\frac{1}{4}$
1	110,219	12	8 $\frac{1}{2}$	91,596	0	5 $\frac{1}{2}$	4	146,331	11	5 $\frac{3}{4}$	76,527	2	9
2	105,492	1	3 $\frac{1}{2}$	94,802	0	8	5	125,220	3	6 $\frac{1}{2}$	73,222	13	9
3	108,764	4	2 $\frac{1}{2}$	90,556	19	9 $\frac{3}{4}$	6	130,787	15	11 $\frac{1}{4}$	82,858	4	2
4	131,906	12	10 $\frac{1}{2}$	88,694	18	0 $\frac{1}{2}$	7	120,635	8	8 $\frac{1}{4}$	86,410	7	11 $\frac{1}{2}$
5	119,965	11	6 $\frac{1}{2}$	83,311	17	4 $\frac{3}{4}$	8	142,213	9	11 $\frac{1}{4}$	94,832	3	10
6	98,262	10	3 $\frac{1}{2}$	80,728	15	3 $\frac{1}{2}$	9	136,739	1	3	100,045	5	6
7	84,049	7	10	73,296	9	0 $\frac{1}{4}$							
8	95,086	16	5	67,622	15	8 $\frac{1}{4}$							
9	111,018	14	0	69,301	9	8							
1760	116,831	16	6	77,411	8	10 $\frac{1}{2}$							
1	103,225	4	0	86,504	2	7							
2	132,540	14	3	93,543	0	5							

A P P E N D I X.

No. I.

ACCOUNT OF THE LOANS UPON DEBENTURES,

DISTINGUISHING

THE SEVERAL SUMS BORROWED, AND PAID, FROM THE
COMMENCEMENT OF THE PRESENT DEBT
TO LADY - DAY, 1789.

		£.
1759	R AISED, pursuant to Act of Parliament, at 4 per cent. but increased to 5 by vote of the House of Commons from Christmas	150,000
1760	Subscribed in part of 300,000 <i>l.</i> ordered to be raised by a vote of credit, at 5 per cent.	150,000
	Ditto in 1761	50,000
	Borrowed Lady-Day, 1762, pursuant to a vote	200,000
		—
	Total due Lady-day, 1763, at 5 per cent.	*550,000

* At Christmas, 1763, 350,000*l.* of this sum was ordered to be reduced to 4 per cent. and the remaining 200,000*l.* to continue at 5 till paid; and all the payments till Christmas, 1765, went in reduction of this last sum.

		£.
Brought over—	Total due at Lady-Day, 1763, at 5 per cent.	550,000
1763 Borrowed at 5 per cent. commencing interest Lady-Day,		
1764		100,000
		650,000
Drawn out * to be paid Lady-Day, 1764, —	£.20,000	
Ditto — Midsummer, —	5,000	
	Michaelmas, —	5,000
	Christmas, —	4,900
	Midsummer, 1765, —	5,100
	Michaelmas, —	10,000
	Christmas, —	5,000
		— †55,000
Total due Christmas, 1765, and from thence ordered to bear interest at only 4 per cent. —		595,000
Drawn out to be paid Christmas, 1766, —	£.10,000	
Lady-Day, 1767, —	5,000	
		— 15,000
Total due Lady-Day, 1767 —		580,000
Subscribed at Michaelmas, 1766, but not to bear interest till Michaelmas, 1767, at 4 per cent. —		— 100,000
		— 680,000
Drawn out to be paid Michaelmas, 1767, —	£.5,000	
Lady-Day, 1768, —	5,000	
Michaelmas, — —	5,000	
Christmas, — —	5,000	
February 8, 1769, —	5,000	
Lady-Day, — —	15,000	
		— 40,000
Total due Lady-Day, 1769 —		— 640,000

* The Debentures being made out for 100*l.* each, and numbered progressively, it was judged the most impartial mode of paying off a portion of them, to draw out by lot from the whole, numbers to the amount of the sum to be discharged. Vide Loan Acts.

† Those various payments left the balance of the 200,000*l.* unpaid 145,000*l.* which, with the 100,000*l.* borrowed Lady-Day, 1764, at 5 per cent. was ordered to be reduced to 4, and consolidated with the above 350,000*l.* leaving the whole at 4 per cent. 595,000*l.* Ibid.

	£.
Brought over—Total due Lady-Day, 1769,	— — — 640,000
Drawn to be paid July 10,	— — — £.5,000
Michaelmas	— — — 5,000
November 17	— — — 5,000
	— — — 15,000
	625,000
Subscribed May 1, 1769, at 3½ per cent.	— — — 30,000
Midsummer, 1770, at 4 per cent.	— — — 50,000
Michaelmas, — — at ditto	— — — 50,000
	— — — 755,000
Drawn to be paid Michaelmas, 1770, of the 4 per cents.	28,600
Ditto on account of the Loan, at 3½	— — — 1,400
	— — — 30,000
Total due at Lady-Day, 1771	— — — 725,000
Subscribed Christmas, 1771, at 4 per cent.	— — — 100,000
Lady-Day, 1772	— — — 100,000
	— — — 925,000
Christmas, 1771, paid off remainder of Loan, at 3½ per cent.	— — 28,600
Total due Lady-Day, 1773, at 4 per cent.	— — — 896,400
Drawn to be paid off Michaelmas, 1773	— — — 30,000
Total due Lady-Day, 1775	— — — 866,400
Drawn to be paid off Michaelmas, 1775	— — — £.14,700
Ditto December 18,	— — — 100
	— — — 14,800
Total due Lady-Day, 1777	— — — 851,600
Subscribed commencing interest, Christmas, 1777, at 4 per cent.	— — — 166,000
Total due Lady-Day, 1779	— — — 1,017,600
Borrowed by Lotteries at { Midsummer, 1780	— — — 210,000
Lady-Day, 1781	— — — 105,000
	— — — 1,332,600
Paid off by Treasury-bills Lady-Day, 1781	— — — 65,000
Total due at Lady-day, 1781	— — — 1,267,600

	£.
Brought over—Total due at Lady-Day, 1781	1,267,600
Borrowed at Midsummer, 1782	130,000
Ditto Christmas	130,000
 Total due at Lady-Day, 1783	 1,527,600
Converted into Bank Capital, at Midsummer, 1783	600,000
 Total due at Lady-Day, 1784	 927,600
Borrowed at Midsummer for exchanging for Treasury-bills	15,250
	 942,850
Paid at sundry times between Midsummer and Christ- mas, 1784	£.40,860
Ditto between Christmas, 1784, and Lady-Day, 1785	11,070
	 51,930
 Total due at Lady-Day, 1785	 890,920
Borrowed at Lady-Day, 1785	150,000
	 1,040,920
Paid off at sundry times between Midsummer, 1785, and Christ- mas following	56,380
 Total Principal of Loan Debentures due at Lady-Day, 1786 (by the Accountant-General's return)	 *984,540
By report of the Committee of Accounts	961,640
Borrowed to compleat Loan of 1785	22,900
Loan granted by Act of Parliament, session 1786	£.183,700
whereof there was only borrowed at Lady-Day, 1787	36,740
 Total due at Lady-Day, 1787	 1,021,280
 * The Principal due upon Debentures, as stated in the above account	 — £.984,540
Ditto by the Report of the Committee of Accounts, page 169	— 961,640
 Difference between these statements	 — £.22,900

which is occasioned by a part of the Loan ordered to be raised in the former session, not having been called for from the Subscribers, as the actual sum received on account of that Loan of 150,000*l.* was only 127,100*l.* to Lady-Day, 1786.

	£.
Brought forward—Total due at Lady-Day, 1787	— — 1,021,280
Paid into the Treasury remainder of Loan of 1786	— — 146,960
Borrowed upon Debentures, at 4 per cent. for the improvement of ports and harbours	— — — — 10,000
Loan granted by Act of Session, 1787	— — £.200,000
whereof there was only borrowed at 3½ per cent.	— — 150,000
	<hr/> 1,328,240
Debentures at 4 per cent. ordered to be paid off	— £.200,000
wherof there was only demanded at Lady-Day, 1788	— 178,960
	<hr/>
Total due at Lady-Day, 1788	— — 1,149,280
Paid into the Treasury remainder of Loan of 1787	— — 50,000
Loan granted by Act of Session 1788	— — £.400,000
whereof there was only borrowed at 3½ per cent.	— — 200,000
Borrowed upon Debentures, at 3½ per cent. to aid the Grand Canal Company	— — — — 12,000
	<hr/> 1,411,280
Debentures at 4 per cent. paid off to Lady-Day, 1789	— 265,880
	<hr/>
Total Principal due on Debentures at Lady-Day, 1789, agreeable to the Report of the Committee of Accounts	— — 1,145,400

No. II.

AN ACCOUNT OF THE TREASURY-BILLS,

Bearing Interest at £.4 11s. 3d. per cent. per annum, from their Commencement to Lady-Day, 1789, distinguishing such Sums as were replaced by issuing other Treasury-bills in Lieu thereof, and such as were exchanged for Loan Debentures, with the Premiums paid for that Purpose.

<i>Days on which Interest commenced.</i>		<i>Sums raised, &c.</i>	<i>When payable.</i>
1779, Dec. 25	Borrowed	£. 140,000	24 June, 1782
1780, June 24	Ditto	160,000	Ditto, 1783
1781, Mar. 25	Ditto in lieu of Loan Debentures	65,000	
		365,000	
	1781, March 25, paid in part of 160,000 <i>l.</i> borrowed 24 June, 1780	5,000	
		360,000	
	1782, June 24, payable	140,000	
		220,000	
1782, June 24	Borrowed to replace a like sum payable	140,000	24 June, 1784
Ditto	Ditto	50,000	Ditto
Ditto	Ditto	100,000	Ditto
Sept. 29	Ditto	40,000	Ditto
		550,000	
	1783, June 24, payable	220,000	
		330,000	
1783, June 24	Borrowed to replace a like sum payable	173,600	24 June, 1785
1784, Feb. 25	Ditto	100,000	Ditto, 1787
April 5	Ditto	25,000	Ditto, 1794
	Carried on	628,600	

Days on which Interest commenced.	Sums raised, £.	When payable.
Brought on — 1784, June 24, paid off by Debentures of 140,000/. borrowed 24 June, 1782 — £.1,100 50,000 borrowed said time 100 100,000 borrowed said time 6,200 173,600 borrowed 24 June, 1783 — 7,850	628,600 15,250	
Upon which a premium of 10 per cent. was paid upon the exchange, amounting to 1,525/.		
1784, June 24, payable, being the residue of the 140,000/. borrowed 24 June, 1782 —	613,350 138,900	
1784, June 24 Borrowed to replace a like sum payable — Ditto — — — Sept. 29 Ditto — — —	474,450 138,900 100,000 100,000	24 June, 1788 Ditto, 1789 Ditto, 1788
1785, June 24, payable, being the residue of 173,000/. borrowed 24 June, 1783 —	813,350 165,750	
1785, June 24 Borrowed to replace a like sum payable — — — —	647,600 165,750	24 June, 1789
Sundry times Borrowed between 1st June, 1785, and 25 March, 1786, in part of 50,000/. granted fession, 1785	813,350 47,250	
Total bearing interest at Lady-Day, 1786 — — —	860,600	

ACCOUNT OF TREASURY BILLS CONTINUED.

	£.	s.	d.
Total debt upon Treasury-bills bearing interest			
Lady-Day, 1786, by foregoing account	—	860,600	0 0
To which add the principal unpaid, but upon which			
the interest ceased at the following periods, viz.			
1783, June 24, of £.160,000 borrowed 24 June,			
1780	—	£.166	13 4
1785, Ditto of £.173,000 borr. ditto, 1783	1,300	0 0	
		1,466	13 4
Total arrear of principal of Treasury-bills, Lady-			
Day, 1786	—	—	862,066 13 4
1786, Borrowed to complete 50,000 <i>l.</i> Loan of 1785	—	2,750	0 0
		864,816	13 4
Paid off at Midsummer, 1786 (by a Loan on De-			
bentures)	—	—	183,950 0 0
Total principal due Lady-Day, 1787	—	680,866	13 4
1787, Borrowed, pursuant to Act of 1787, on Treasury-bills			
at 2 <i>1</i> / ₂ <i>d.</i> per day, or 3 <i>1</i> / ₂ . 16 <i>s.</i> 0 <i>1</i> / ₂ <i>d.</i> per cent.	—	100,000	0 0
		780,866	13 4
Paid off Midsummer, 1787	—	99,908	6 8
Total Principal due Lady-Day, 1788	—	680,958	6 8
Borrowed by Act of Session, 1788, on Treasury-bills,			
at 2 <i>1</i> / ₂ <i>d.</i> per day	—	238,900	0 0
		919,858	6 8
Paid off Midsummer, 1788	—	237,475	0 0
Total principal due at Lady-Day, 1789	—	682,383	6 8

Agreeable to the Report of Committee of Accounts, session 1790.

No. III.

THE TERMS OF THE LOAN

Of 150,000*l.* borrowed pursuant to Act of Parliament, session 1785, and of 50,000*l.* borrowed pursuant to said Act.

£.150,000 raised by Loan upon Debentures, at 4 per cent. per annum, from 25 March, 1785, and 50,000*l.* by Treasury-bills at 4*l.* 11*s.* 3*d.* per cent. per annum, from the respective days the same were severally issued, with an annuity of 1*l.* 10*s.* per cent. to the Subscribers for 12 years from 25 December, 1785.

Each Subscriber of 1,000*l.* that is to say of 750*l.* to the Loan upon Debentures, and of 250*l.* to the said Loan upon Treasury-bills, to have 160 lottery tickets at 5*l.* each.

Deposits, and Days of Payment as follows:

		On Debentures.	On Treasury Bills.	Lottery Tickets.
1785,	May 19	5 per cent. 7,500	5 per cent. 2,500	5 per cent. 8,000
	30	5 —— 7,500	— —— —	5 —— 8,000
	June 12	5 —— 7,500	— —— —	5 —— 8,000
	24	5 —— 7,500	— —— —	10 —— 16,000
	July 10	— —— —	— —— —	20 —— 32,000
	Aug. 1	— —— —	— —— —	30 —— 48,000
	Sept. 29	10 —— 15,000	— —— —	
1786,	Jan. 10	10 —— 15,000	— —— —	
	Mar. 25	10 —— 15,000	30 —— 15,000	
	June 24	50 —— 75,000	65 —— 32,500	
		100 —— 150,000	100 —— 50,000	100 —— 160,000

Signed,

H. T. CLEMENTS, Dep. Rec. and Paymaster-General.

No. IV.

A STATE OF THE FUNDED DEBT OF IRELAND,

THE DEBT UNFUNDED,

AND

THE UNAPPLIED SUMS IN CREDIT TO THE NATION, WITH THE
NETT TOTAL DEBT,

As voted by the Committee of Accounts from Lady-Day, 1775.

<i>Two Years</i>	<i>Funded Debt.</i>			<i>Unfunded Debt.</i>			<i>Sums in Credit.</i>			<i>Total.</i>		
1775	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
1775	815,195	4	2	24,675	18	6 $\frac{3}{4}$	—	—	—	839,871	2	8 $\frac{3}{4}$
9	1,025,425	2	6 $\frac{3}{4}$	42,140	15	9 $\frac{1}{2}$	—	—	—	1,067,565	18	4 $\frac{1}{4}$
1781	1,584,033	10	7	—	—	—	28,816	4	3	1,555,217	6	4
3	1,971,828	8	5	—	—	—	52,442	2	9 $\frac{1}{4}$	1,919,386	5	7 $\frac{3}{4}$
1 Year	4	1,997,417	15	5 $\frac{1}{2}$	42,071	14	6 $\frac{7}{8}$	—	—	2,039,489	10	0 $\frac{3}{8}$
5	2,157,031	2	11 $\frac{1}{4}$	24,470	16	4 $\frac{3}{4}$	—	—	—	2,181,501	19	4
6	2,277,771	15	8	—	—	—	205,005	4	9 $\frac{1}{4}$	2,072,766	10	10 $\frac{3}{4}$
7	2,149,746	3	8 $\frac{3}{4}$	9,505	17	6	—	—	—	2,159,252	1	2 $\frac{3}{4}$
8	2,312,847	3	6 $\frac{1}{4}$	—	—	—	72,642	8	10 $\frac{1}{4}$	2,240,204	14	8
9	2,277,125	16	5 $\frac{3}{4}$	—	—	—	4,558	4	8 $\frac{1}{6}$	2,272,567	11	8 $\frac{5}{6}$

No. V.

CALCULATION OF A SINKING FUND,

Formed by the Appropriation of £.50,000 per Annum of the Loan Duties for Discharge of Debentures at $3\frac{1}{2}$ per Cent. by Half-yearly Payments.

	£.	s.	£.	s.
1st half year discharged	25,000	0	8th half year discharged	212,688 3
Interest thereof saved	£.437 10		Interest thereof	3,722 0
2d half year	25,000 0		9th half year	25,000 0
	25,437 10			28,722 0
1st year discharged	50,437 10			
Interest thereof	882 12		Interest thereof	241,410 3
3d half year	25,000 0		10th half year	25,000 0
	25,882 12			29,224 13
	76,320 2			270,634 16
Interest thereof	1,335 12		Interest thereof	4,736 12
4th half year	25,000 0		11th half year	25,000 0
	26,335 12			29,736 12
	102,655 14			300,371 8
Interest thereof	1,796 9		Interest thereof	5,256 9
5th half year	25,000 0		12th half year	25,000 0
	26,796 9			30,256 9
	129,452 3			330,627 17
Interest thereof	2,265 8		Interest thereof	5,785 19
6th half year	25,000 0		13th half year	25,000 0
	27,265 8			30,785 19
	156,717 11			361,413 16
Interest thereof	2,742 11		Interest thereof	6,324 15
7th half year	25,000 0		14th half year	25,000 0
	27,742 11			31,324 15
	184,460 2			392,738 11
Interest thereof	3,228 1		Interest thereof	6,872 18
8th half year	25,000 0		15th half year	25,000 0
	28,228 1			31,872 18
	212,688 3			424,611 9
				15th

CALCULATION continued.

	£.	s.		£.	s.
15th half year discharged	—	424,611	9	20th half year discharged	—
Interest thereof	—	7,430	14	Interest thereof	—
16th half year	—	25,000	0	10,368	9
	<u>—</u>	<u>32,430</u>	<u>14</u>	21st half year	—
	457,042	3		25,000	0
Interest thereof	—	7,998	4		<u>35,368</u>
17th half year	—	25,000	0		9
	<u>—</u>	<u>32,998</u>	<u>4</u>		627,908
Interest thereof	—	8,575	14	Interest thereof	—
18th half year	—	25,000	0	10,988	8
	<u>—</u>	<u>33,575</u>	<u>14</u>	22d half year	—
Interest thereof	—	9,163	4	25,000	0
19th half year	—	25,000	0		<u>35,988</u>
	<u>—</u>	<u>34,163</u>	<u>4</u>		8
Interest thereof	—	9,761	2	Interest thereof	—
20th half year	—	25,000	0	11,618	2
	<u>—</u>	<u>34,761</u>	<u>2</u>	25,000	0
	557,779	5			<u>36,618</u>
	<u>592,540</u>	<u>7</u>			2
			Paid at the end of 12 years	—	£743,879
					6

Note—In this calculation the pence are omitted.—As the fractional parts could not be immediately applied in payment of whole Debentures, the sum actually discharged by this Fund at the end of 12 years, might not be quite so much as above stated; but the difference would be very trifling.

No. VI.

NEW MILITARY ESTABLISHMENT
OF 1788.

*A State of an Establishment of TWELVE Regiments of DRAGOONS, and of
of Seven Battalions more for Foreign Service, all at the*

DRAGOON GUARDS.			Pay per Diem £. s. d.	Pay per Annum. £. s. d.	DRAGOONS.	Per Annum. £. s. d.
Nos.						
1	Colonel and Captain	-	1 11 4	571 16 8		
1	Lieutenant Colonel and Captain	-	0 19 4	352 16 8		
1	Major and Captain	-	0 17 4	316 6 8		
1	Chaplain	-	0 6 8	121 13 4		
1	Adjutant	-	0 4 c	73 0 0		
1	Surgeon	-	0 4 c	73 0 0		
3	Captains, each 12s. 4d.	-	1 17 c	675 5 0		
6	Lieutenants, each 7s. 2d.	-	2 3 c	784 15 0		
6	Cornets, each 6s. 2d.	-	1 17 c	675 5 0		
6	Quarter-masters, each 4s	-	1 4 c	418 0 0		
6	Sergeants each 2s. 8d.	-	0 16 c	292 0 0		
12	Corporals, each 1s. 10d.	-	1 2 c	401 10 0		
6	Trumpeters, each 1s. 8d.	-	0 10 c	182 10 0		
14	Private men mounted, each 1s. 6d.	8 11 c	3120 15 0			
	6 Private Men dismounted, each 1s. 0d	0 6 3	114 1 3			
		22 8 11	8192 14 7			
171	To the Colonel of the above regiment, the full pay of six Hautboys, at 1s. 6d. each per diem	164 5 0				8192 14 7
	To ditto, the subsistence of one Warrant Man per troop, at 11 $\frac{1}{2}$ d. each per diem	111 0 11				164 5 0
	To ditto, the net clothing of Twenty-four Warrant Men, at 3d. 6 $\frac{1}{3}$ per diem for each	339 11 3				8356 19 7
	To the Agent, the subsistence of one Warrant Man per troop, at 11d. 50 each per diem	111 0 11				250 12 2
	To ditto, the amount of his agency on the pay of 24 Warrant Men, at 4l. 5s. 2d. nett per annum	4 10 1 $\frac{1}{2}$				115 11 6 $\frac{1}{2}$
	To six Captains, the amount of their Stock purse Dividends, each at 30l. nett per annum	190 9 6				190 9 6
	To the Paymaster, at the rate of 5s. nett per annum from each Sergeant, Corporal, Trumpeter, and Private Man	38 1 11				38 1 11
	To the Surgeon, at the rate of 4s. per annum from each Sergeant, Corporal, Trumpeter and Private Man, nett	30 9 6 $\frac{1}{4}$				30 9 6 $\frac{1}{4}$
	To the Riding Master, at the rate of 11s. 8d. nett per annum from each Sergeant, Corporal, Trumpeter and Private Man	88 17 9 $\frac{1}{4}$				88 17 9 $\frac{1}{4}$
	To the Farrier, at the rate of one halfpenny per diem nett from each Sergeant, Corporal, Trumpeter and Private Man	115 17 5 $\frac{1}{2}$				115 17 5 $\frac{1}{2}$
172	Men, Total of one regiment	9186 18 11 $\frac{1}{2}$				9186 18 11 $\frac{1}{2}$
513	Men, three regiments more	27560 16 10 $\frac{1}{2}$				64308 12 8 $\frac{1}{2}$
684	Men, Total of four regiments of Dragoon Guards	36747 15 10				36747 15 10
			177	Total of this regiment	—	110243 7 6
			1239	of seven more	—	
			684	of four preceding regiments	—	
			2100	Total of twelve regiments of Dragoons	—	

TWENTY-ONE Regiments of FOOT, to serve in IRELAND; and also several Numbers and Allowances herein after mentioned.

F O O T.		Per Diem.	Per Annum.	Total.
Nos.		L. s. d.	L. s. d.	L. s. d.
1	Colonel and Captain	—	—	—
1	Lieutenant Colonel and captain	—	—	—
1	Major and Captain	—	—	—
1	Chaplain	—	—	—
1	Adjutant	—	—	—
1	Quarter Master	—	—	—
1	Surgeon	—	—	—
1	Mate	—	—	—
7	Captains, each at 10s. per diem	—	—	—
12	Lieutenants, each at 4s. 8d. per diem	—	—	—
8	Ensigns, each at 3s. 8d. per diem	—	—	—
22	20, each at 1s. 6d. per diem	—	—	—
	2, each at 2s. per diem	—	—	—
30	Corporals, each at 1s. per diem	—	—	—
12	Drummers and Fifers, each at 1s. per diem	—	—	—
370	Private Men, each at 8d. per Diem	—	—	—
		—	—	—
		27 17 10	—	—
		—	—	10180 9 2

An allowance of 12s. 2d. nett per annum to each of the above 370 Private Men, to make good to them the present deductions from their pay for Poundage, Hospital and Pell fees, &c.

238 3 8

	Per Annum
	L. s. d.
To the Colonel, the subsistence of one Warrant Man per company, at 4d. nett per diem for each of the ten	64 7 5 $\frac{1}{2}$
To ditto, in lieu of the clothing of forty Warrant Men, at 1d. net for each per diem	104 5 8 $\frac{1}{2}$
To the Agent in lieu of the subsistence of ten ditto (one per company) at 4d. nett per diem for each	64 7 5 $\frac{1}{2}$
To ditto, in lieu of his agency on the pay of forty Warrant Men, at 3s. 10d. nett per annum	3 4 4 $\frac{1}{2}$
To the Captains of ten Companies, in lieu of their non-effective Dividends, at 20d. nett each per annum	211 12 9 $\frac{1}{2}$
To ditto of ten companies, in lieu of their contingent Men's pay, a 18l. 5s. nett each per annum	193 2 5 $\frac{1}{2}$
To the Paymaster, in lieu of his allowances of 2d. per week from each Serjeant, Corporal, Drummer and Fifer, and of one penny per week from each Private Man, the sum of 54l. 1s. 11d. 57 $\frac{3}{7}$ nett per annum	57 4 11 $\frac{1}{2}$
To the Surgeon, the same in lieu of his similar allowances	57 4 11 $\frac{1}{2}$
	755 10 2
469 Total of one Regiment of Foot, consisting of ten companies	—
9380 of twenty regiments, at the above establishment	—
	11174 3 0
9849 Total of twenty-one Regiments of Foot	—
2100 of twelve Regiments of Dragoons	—
	223483 0 0
	234657 3 0
	110243 7 6
N. B.	344900 10 6
Detachment of	56
will serve in	11949
Ireland.	Total of Dragoons and Foot in Ireland
Also from the	56
following regi-	An allowance to defray the contingent expenses of these several regiments of Dragoons and
ments on for-	Foot
reign service.	344900 10 6
469	One regiment of Foot at the numbers above, and an annual
3227 charge of	10180 9 2 serving abroad
exclud- Allowance for Warrant Men of ditto	365 0 0
ing de- tachts.	73818 4 2
2814	Six regiments of Foot more, at same establishment
	10545 9 2 ditto
	63,272 15 0 ditto
In all 15,232 MEN; TOTAL CHARGE	423718 14 8

No. VII.

ABSTRACT OF THE SEVERAL ACTS OF ADDITIONAL DUTIES,

Passed last Session of Parliament (1790) 30 Geo. III.

ON IMPORTATION, &c.	Quantity.	Duty.
Ale, beer, and porter, except French, upon every	32 gallons	£. s. d.
Ditto ———— brewed in Ireland, if above 6s. value	32 gallons	0 4 1
Ditto ———— if of 6s. value or under	32 gallons	0 2 0
Beavers skins	100	0 9 0 $\frac{1}{3}$
——— wool	per lb.	0 17 10 $\frac{1}{2}$
Cards imported	per pack	0 2 0
——— made in Ireland; (besides the duty payable to the tillage fund) two duties of 6d. each	———	0 1 0
Carriages, four-wheeled, to pay per annum	each	4 0 0
——— two-wheeled	———	0 15 0
China, earthen, japanned, and lacquered ware, as rated for custom	per 100l.	5 0 0
Chintzes, calicoes, and muslins of East-Indies, addition 6d.	per yard	0 0 6
——— calicoes, and muslins, except French	———	0 0 6
Chocolate, and cocoa-nuts	per lb.	0 0 3
Coffee ———— upon importation 6d.	per lb.	0 1 0
——— consumed in Ireland, to be paid by buyer a further 6d.	———	0 1 0
Cordage, except British	per cwt.	0 9 2 $\frac{1}{2}$
Customs inwards (except on tobacco, hops, sugars, and colony goods) upon amount of the duties	per 100l.	5 0 0
Damask towels, napkins, &c. (not British) yard wide	per yard	0 0 6
Ditto ———— if above yard, and under two yards wide	———	0 1 0
Ditto ———— if two yards wide or more	———	0 2 0
Foreign dry goods as rated for custom (except French)	per 100l.	10 0 0
<i>(On French produce and manufactures, duties agreeable to the British duties upon the Treaty of Commerce in 1787)</i>		

ON IMPORTATION, &c.	Quantity.	Duty.
Gold or silver plate, manufactured or imported	per oz.	£. s. d.
Gunpowder, not British	per cwt.	0 0 0
Herrings, except British	per barre	0 10 0
Hops	per pound	0 0 1½
Iron or steel wire, not British or French	per cwt.	2 10 0
Licenses on coffee retailers	per ann.	1 0 0
coffee-house keepers	—	2 0 0
manufacturers of candles and soap	—	1 0 0
or sellers of paper hangings	—	1 0 0
tanners	—	1 0 0
keepers of carriages for hire	—	0 1 0
retailers of groceries in cities	—	1 0 0
ditto in places, not cities or towns corporate	—	0 10 0
sellers or makers of plate	—	1 0 0
dealers in spirits, not being distillers, or licensed retailers	—	2 0 0
and 1s. per 1l. as a fee to the Collector for granting said licenses	—	
on cyder retailers	—	1 0 0
hawkers and pedlars on foot	—	2 0 0
Ditto for each horse employed, a further with 1s. to the Collector for each foot, and 2s. for each horse license	—	2 0 0
Malt made in Ireland, or imported	per barrel	0 2 6
Oil, linseed	per gallon	0 0 6
; or spirits of turpentine	per lb.	0 0 1¼
Paper, not British, except brown, blue, and pressing	per rhm.	0 1 0
Retailers import duties (except on sugars, and the articles in the French Treaty)	per 100l.	6 0 0
Romalls, foreign, and manufactures of cotton, and cotton and linen mixed (except British or French)	per yard	0 0 6
Rosin of Great Britain, or the Plantations	per cwt.	0 1 7½
foreign, in ships built according to law	—	0 2 5¼
, ditto, in foreign built vessels	—	0 2 6¾
Silks and stuffs of the East-Indies	per yard	0 1 6
and velvets, foreign	per lb.	4 0 0
Silk, raw, except from America	per lb.	0 .1 3
Spirits, viz. home made	per gall.	0 0 10
foreign brandy, &c.	per gall. 8d.	
ditto, a further duty of	1s. 8d.	per gall.
Rum, &c. of Sugar Colonies	—	0 2 4
	—	0 0 10

ON IMPORTATION, &c.-	Quantity.	Duty.
Salaries, pensions, and profits of employments of absentees, if not resident in Ireland 6 months in the year	per £.	0 4 0
Tea, green	per lb.	0 0 6
bohea	ditto	0 0 4
— if purchased at East-India Company's sales for more than 4s. per lb. for every sixpence over		0 0 1
— and wines (except French and Spanish) upon amount of duties	per cent.	5 0 0
Tobacco, consolidated duty on importation, 6d. per lb.		
— manufactured, by the manufacturer, additional 6d.	per lb.	0 1 0
Treacle	per cwt.	1 0 0
Vinegar, British	per ton	0 15 0
— foreign		5 6 0
Wood, speckled, if imported from Africa	per cwt.	0 4 9 $\frac{5}{12}$
— Great-Britain		0 4 5 $\frac{1}{2}$

Allowances out of above Duties made to

Brewers, for every barrel of strong beer or ale, in consideration of the malt excise	—	—	0 1 6
Distillers, for every gallon of home made spirits, in consideration of said malt excise	—	—	0 0 5

DUTIES upon the EXPORT of

Beaver wool or wombs of America or West-Indies, in foreign built vessels	—	No. 100	9 6 0 $\frac{7}{3}$
Cloths, white woollen, of Irish manufacture, in ditto	—	per piece	0 5 1 $\frac{1}{2}$
Cotton wool of America or West-Indies, in ditto	—	100/. val.	5 19 2
Linen rags	—	per ton	3 0 0
Soap boilers waste and manure	—	per ton	0 10 0
Raw hides, except to Great Britain	—	each	0 0 6

BOUNTIES upon EXPORT of the following Manufactures of Ireland.	Quantity.	Bounty.
		£. s. d.
Buckram, filleting, linen, calico, cotton, or cotton mixed with linen, of 25 inches breadth, exported to Africa, America, Spain, Portugal, Gibraltar, or Minorca, for every yard under 5d. value	per yard	0 0 0 $\frac{1}{2}$
Ditto of 5d. value per yard, and under 6 $\frac{1}{2}$ d.	—	0 0 1
Checked or striped linen exported to ditto	—	0 0 0 $\frac{1}{2}$
Diaper, huckaback, or linen, of upwards of one yard in breadth, and not exceeding in value 1s. 7 $\frac{1}{2}$ d. per yard	—	0 0 1 $\frac{1}{2}$
Ribbons and stuffs made in Ireland of silk only	per lb.	0 3 0
Ditto, mixed with gold and silver	per lb.	0 4 6
Sail-cloth or canvas exported (except to Great Britain or French dominions) for every	3 ells	0 0 6 $\frac{1}{2}$
Silk stockings, gloves, fringes, laces, and stitching or sewing silk	per lb.	0 1 3
Stuffs of silk and grogram yarn	per lb.	0 0 8
— of silk and worsted	—	0 0 6
— of silk, mixed with inkle or cotton	—	0 1 0
Sugars, Irish refined	per cwt.	1 8 2
— ditto, bastards, powdered, and clayed	—	0 12 7 $\frac{1}{2}$ 0

N. B. By the Act for advancement of trade, (Sess. 1790) there is in Sect. x. a recital of the commercial agreement of 1782, directing, that upon the importation of the several articles of the growth, produce, or manufacture of the British Plantations in America, or the West-Indies, duties be laid on agreeable to the duties on the importation of the like articles into Great-Britain.—Sugars and spirits are excepted, having been possessed on more favourable terms prior to 1782.

APPENDIX.

SCHEDULE of Nett Consolidated Duties on SUGARS imported into Ireland.

Upon every 112 Pounds weight	Of the British Colonies in America, or West Indies.	Not of the British Colonies,		
		Imported from Great- Britain.	Imported except from Great-Britain.	
Of Muscovado	£. s. d.	£. s. d.	£. s. d.	
white	0 14 4 $\frac{1}{3}$	1 7 3 $\frac{1}{2}$	1 9 5 $\frac{1}{2}$	
refined	1 11 5	2 5 3 $\frac{1}{2}$	2 9 3 $\frac{1}{2}$	
	5 6 10 $\frac{2}{3}$	4 17 8 $\frac{1}{2}$	5 6 10 $\frac{2}{3}$	
On refined sugars of the manufacture of Great Britain, and imported from thence, not being bastards, per cwt.			1 16 9 $\frac{1}{2}$	
Ditto, ditto, bastards, powdered, or loaf sugar broken			0 18 11 $\frac{1}{2}$ 6 $\frac{1}{2}$	

Nett Consolidated Duties on WINES imported into Ireland.

If not subject to Aliens Duty, Upon every Ton of	Filled.	Unfilled.					
		£.	s.	d. 20th	£.	s.	d. 20th
Portugal and Madeira, Spanish and Canary, and all other wines of the dominions of Spain	22 4 8 —	20	14	0 —			
Rhenish Wine	27 19 10—16	25	13	10-18 $\frac{1}{2}$			
All other Wines, except French	28 9 10—16	26	2	10-18 $\frac{1}{2}$			
Wines of France, or of the French European dominions	35 0 4—4	32	12	0-12			
<hr/>							
If subject to Aliens Duty,							
Portugal and Madeira, Spanish and Ca- nary, and all other Wines of the domi- nions of Spain	23 0 2-13 $\frac{1}{3}$	21	8	0 —			
Rhenish Wine	29 9 10—16	27	0	10-18 $\frac{1}{2}$			
All other Wines, except French	30 3 2—16	27	12	10-18 $\frac{1}{2}$			
Wines of France, or of the French Euro- pean dominions	36 4 10—4	33	14	1-4			

ABSTRACT

No. VIII.

ABSTRACT of the Principal EXPORTS of IRELAND for five Years, from Lady-Day, 1784.

Denominations.	Quantity.	1785	1786	1787	1788	1789
Beef — — {	barrels	136,650 $\frac{1}{2}$	158,388	153,649 $\frac{1}{3}$	130,857	120,192
	carcasses	166 $\frac{3}{4}$	78	75 $\frac{1}{2}$	546	25
Bacon { Hams	cwt. q. lb.	720 1 21	639 3 21	469 1 7	491 2 14	695 3 0
Flitches	No.	35,485	30,310	16,525	29,587	33,791
Bullocks & Cows	No.	22,441	19,315	16,175	17,699	16,501
Butter — —	cwt. q. lb.	282,802 0 18	243,007 1 7	330,866 3 7	341,599 3 14	314,876 3 2
Pork — —	barrels	58,445 $\frac{3}{4}$	74,761	101,859 $\frac{1}{3}$	111,046 $\frac{1}{2}$	93,336
Tongues — —	doz. No.	3,806 4	4,342 9	4,289 2	3,430 10	3,526 10
Tallow — —	cwt. q. lb.	21,240 2	18,284 1 c	22,898 2 14	13,218 3 14	13,128 0 21
Candles — —	cwt. q. lb.	5,038 0 23	3,504 0 7	3,599 1 7	3,796 3 7	3,529 2 0
Hides { tanned	No.	19,623 $\frac{1}{2}$	29,800	31,106 $\frac{1}{2}$	24,255 $\frac{1}{2}$	15,347
ditto — —	cwt. q. lb.	15 0 21	15 0 4	10 3 7	1 1 c	16 0 21
Hides { untanned	No.	57,293	79,581	69,804	69,641	49,035
Wool — —	sts. lb.	2,856 3	1,564 7	1,129	631 10	774 1 0
cotton — —	lb.	3,042	293	1,129	1,740	475
Yarn { linen — —	cwt. q. lb.	28,842 1 5	31,062 0 20	31,049 2	27,275 0 11	28,742 2 0
woollen	sts. lb.	490	803 7	—	31,884	—
worsted	sts. lb.	94,729	74,931	54,862 3	7,109 4	26,316 7
Mohair	sts. lb.	140	—	—	—	—
Drapery { new	yards	770,031 $\frac{3}{4}$	349,628	206,849	315,111	363,196
old	yards	34,249 $\frac{1}{2}$	10,415	15,329	7,747	7,833
plain — —	yards	26,677,647	28,168,666	30,728,728	35,487,691	29,344,633
Linen { coloured	yards	226,186	359,731	264,421	157,723	104,498
cambrick	yards	3,686	1,052	3,705	4,876	2,739
Linen, cotton, & silk manufac.	value	£.9,382 17 5 $\frac{1}{2}$	£.4,443 11 11	£.5,216 18 c	£.7,545 1 c	£.4,616 5 9
CORN, viz.						
Barley — —	barrels	3,171 $\frac{3}{4}$	95,868 $\frac{1}{2}$	163,895 $\frac{1}{2}$	54,045	33,849
Malt — —	barrels	14	630	2,222	617	200
Oats — —	barrels	155,733 $\frac{1}{2}$	444,704 $\frac{1}{4}$	356,232	279,125	332,959
Pease — —	barrels	12	215 $\frac{1}{2}$	276	19 $\frac{1}{2}$	209
Wheat — —	barrels	36,957 $\frac{3}{4}$	46,682 $\frac{1}{2}$	62,118	50,157	218,737
Beans — —	barrels	1,024	3,011	3,850	2,310	463
Meflin — —	barrels	20	—	—	—	—
Rye — —	barrels	482 $\frac{1}{2}$	40	210	635	224
MEAL, viz.						
Flour — —	cwt. q. lb.	18,665 3 21	28,221 3 21	15,932 0 21	8,885 0 c	88,753 1 14
Groat	cwt.	—	—	374	—	—
Oat — —	barrels	47,939 $\frac{1}{4}$	66,039 $\frac{1}{2}$ c	145,488 1 7	139,288 3 7	109,862 0 21
Wheat	barrels	40	—	—	—	—

N. B. The Accounts of the Export of Corn for the years 1785 and 1786 were kept in Quarters, which, to prevent confusion, are here reduced to the general denomination of barrels, as in the subsequent years.

REFERENCES TO THE TABLES.

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ii **H**EREDITARY REVENUE, exhibits the produce of the articles described in pages 8, &c. Under the head of management are placed, besides the expense of Collection in Salaries to Officers, &c. the Drawbacks of Hereditary Duties; also, Bounties, and Premiums for the encouragement of Fisheries, Tillage, &c. which are directed by various Acts of Parliament to be paid out of the Hereditary Revenue. The amount of all those, deducted from the gross leaves the nett produce. The fourth column contains the charge of management, exclusive of those Premiums and Bounties.

To preserve a degree of analogy between the Revenue, and Expenditure, it has been necessary to take up the accounts in periods of two years; for although there is an annual account of the Revenue returned to Parliament, yet the charges of Government (till Session 1784) have been made up for two years together, the Civil List ending at Lady-Day, and the Military on the 31st of March: The circumstance of biennial accounts can hardly prove any inconvenience, as by taking half will be nearly found any particular year's amount; the variation being seldom very rapid.

iii *Additional Duties*, being the amount of those described in pages 28, & seq.

iv *Appropriated Duties*, for an account of which, see pages 70, & seq.

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- v *Stamp Duties* are described in page 62.
- *Post-Office Revenue*, see description in page 63:
- vi *The Total Duties, and Taxes*, are composed of the produce of the Hereditary Revenue, Additional, Appropriated, and Stamp Duties. Post-Office Revenue and Four Shilling Tax on the salaries of Absentees.—The Management, and Drawbacks, contain the whole of what is paid on those accounts out of all the foregoing heads.
- vii The article of *Salaries to Officers* includes all sums paid for wages to the Commissioners of Customs, and Excise, and those employed under them in the Collection of the Hereditary Revenue, Additional, and Appropriated Duties. .
- *Incident Charges*. on the Revenue, include all expenses incurred in the said collection which cannot be placed immediately under the head of Salaries.
- viii *Expenditures*.—The *Civil List*, contains the charge of the four Courts of Justice, State Officers, and their incidental charges—Custom Officers *, Perpetuities, Commissioners of Appeals, Allowance to non-conforming Ministers †, Concordatum, Commis-

* It may appear singular to meet a charge for *Custom Officers* on the Civil List, after having already given the charges of Salaries to Officers of the Revenue: This is best explained by observing, That although before the Revenue was farmed in the last century, the Custom Officers were amongst the most effective Officers of the Crown, but when farmed, they became useless; yet as their places were chiefly held by Patent, their salaries were continued, and they became a charge upon the Civil List. Afterwards, when the Crown took the Revenue into its own hands, it thought proper to continue those employed by the Farmers, and the business incidental to the Custom Officers, such as administering oaths, granting caskets, &c. became discharged by Deputies, formerly in the service of the Farmers, as being most conversant with the then Revenue business: So that at this day no share of the duty falls to those *Officers* themselves; notwithstanding which, additional salaries have been frequently granted to them, and they may be considered, as Pensions.

† This is in consequence of an annual pension of 1200*l.* granted by King William in June, 1690, and payable by the Collector of the Customs of the Port of *Belfast*, where he received such zealous support upon his first landing in Ireland. This has been since inserted in the Civil List, and made payable at the Exchequer. In 1783 it was augmented to 2700*l.* per annum, through the recommendation of the Duke of Portland.

tioners,

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sioners, and Overseers of Barracks, the Commissioners of Imprest Accounts, Courts of Admiralty—Pensions.

viii *Military List*, being the charge of General Officers, horse, foot, dragoons, and invalids, warrant men, battle-axe-guards, Ordnance, with its contingencies, &c. additional pay for duty in Dublin.—Garrisons, with their incidents, military pensions, barracks, widows of officers, allowance in lieu of stoppages from the pay of private men of dragoons and infantry, and the charge of half-pay Officers.

— The charge of *Appropriated Funds*—being the amount of the sums paid by the Vice-Treasurers for the various purposes on account of which the several duties were granted: But these have not been brought into the general account since 1781.

— *Extraordinary Charges* contain the charges, and payments by virtue of King's Letters, also those made pursuant to Act of Parliament,—the Bounty to the Linen Manufacture; Exceedings upon Concordatum, Military Contingencies, and Barracks; the Prizage and Fees paid to the Representatives of the Ormond Family, and the charge of Commissioners of Public Accounts.

ix *Particulars of Expenditures*—being the amount of PREMIUMS paid for the encouragement of industry, &c.—The following is a summary statement of them, with the times of their commencement, and fluctuation in their annual charges, viz.

1730 For *Flax-seed imported*—which has fluctuated from 900*l.* to 7000*l.* N. B. This was dropped in 1781.

— *Corn exported*.—This rose as high as 59,206*l.* in 1789. N. B. This bounty, in 1777, was extended to *Corn, and Meal exported*.

— upon *Canvas exported*.—This ceased in 1754, and varied from 240*l.* to 2400*l.*—It was revived in 1783, and a bounty also given on the export of coarse linen—both of which, for the year ending Lady-Day, 1789, amounted to 18,083*l.* 3*s.* 1*1*²*d.*

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1759 For *convicting Burglary, and transporting Priests*—
(no premium has been given for the latter since 1745)
The amount of these premiums never exceeded 27*l.*
— For *Irish Coals brought to Dublin*—these have varied
from 75*l.* to 56*l.*
— *Inland Carriage of Corn to Dublin*.—This has fluctuated
from 4,200*l.* to be as high as 77,800*l.* in 1780.—
N. B. Several enormous frauds were proved to have
been made use of in obtaining corn premiums, and
they are at present considerably restricted.

1766 For *Irish-made Fish Oil*—has varied from 4*l.* to 100*l.*
5*s.* 4*d.*
— *Fishing Busses*, or Vessels engaged in the Irish Fishery,
have varied from 94*l.* to be as high as 20,736*l.* 2*s.* 4*d.*
in 1786.

1769 For *Irish-cured Fish exported*—has varied from 5*l.* to
4600*l.* in 1785.

— *Corn, &c. brought Coastways to Dublin*, has varied
from 1150*l.* to 19,648*l.* 17*s.* in 1789.

1773 Upon *Flax-seed exported*.—This never amounted to
more than 79*l.*

1781 *Wrought Silk exported* never exceeded 470*l.*
— *Ditto Silk, and Stuff exported* — 105*l.*
— *Sugar refined exported* — 97*l.*
— *Corn imported* (when above a certain price in Dublin)
there was paid as much as 6700*l.* for premiums in 1784.

*1785 Upon *Corn and Flour brought Coastways to Ulster*, for
which 261*l.* 1*s.* 8*d.* was paid to Lady-Day, 1786.

— *Indigo imported*—which for the year ending Lady-
Day, 1786, amounted to 57*l.* 6*s.* 10*d.*

* So many of the Parliamentary Grants had been misapplied, and the Premiums not producing all the good effects expected, the Committee of Supply in 1783, was instructed to consider of the granting bounties on the sale of Irish manufactures of wool, wool mixed, cotton, cotton mixed, threads, Kentings, iron and copper, and the establishing markets for the

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Parliamentary Payments are the amount of those made at the Treasury pursuant to Act of Parliament, of which there is a particular account returned in every Session to Parliament. They are chiefly composed of the Grants voted in the Committee of Supply for the encouragement of Arts, Manufactures, erecting Publick Buildings, &c. These Grants have been sometimes carried to a prodigious excess, and in the year 1769, they amounted to no less a sum than £. 118,963. Many of these Grants have been considered as little better than absolute jobs. They are however almost entirely restricted at present. In this account is included the sums paid to the Officers, and Servants of the House of Commons.

— *Parliamentary Charges* consist of the amount of the Articles of which the Vice Treasurer returns an account as being payments made pursuant to Act of Parliament, and *also* of such sums in the King's Letters, as appear to have been paid in consequence of the *Votes or Addresses* of the House of Commons. If to these be added, the amount of the premiums, and bounties charged by several Acts of Parliament upon the Hereditary Revenue, (see page 77, &c.) there will be found the total sum paid out of the Ordinary Revenue of Ireland over which the executive power cannot be said to have control.

the Sale of Worsted Goods; for these purposes,

in 1783	—	£. 15,000	was granted and its disposal directed by an Act of Parliament.
1784	—	29,000,	whereof £.20,000 to be given in bounties, £.5000 to purchase Wheels, Looms, and Machinery, and £.4000 for apprenticesing Charity Children to various Manufactures.
1785	—	20,000	for Bounties.
1786	—	17,000	
1787	—	17,000	Dirto, and so to continue at £.17,00 per ann. till 1791; and
1788	—	17,000	from thence to Lady-Day
1794	at	12,000	per ann. and from 1794 to 1797 at £.7000 per ann. See Act 28 Geo. III. c. 26. directing application, &c.

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Exceedings on the three heads of Concordatum, Military Contingencies, and Barracks. These heads are limited upon forming the Establishments in the following manner, viz. Concordatum to £.5000 per annum, Military Contingencies to £.3000, and Barracks to £.13,336 10s. per annum; but these sums being inadequate to the demands upon them, they have been constantly overdrawn by the name of Exceedings. The article Concordatum, as the Establishment expresses it, (according to Mr. Howard) is “ to pay for “ the Carriage of Letters, Expresses, &c. repairing and keep- “ ing up the King’s Houses, maintaining Forts, finishing “ needful undertakings of that sort already begun, and erect- “ ing others; Diet, and charge in keeping poor Prisoners, “ sick, and maimed Soldiers in Hospitals, Printing, Riding, “ and Travelling Charges, Prests upon Account, and all “ other payments.” It is likewise considered as a fund from which relief may be given to such as shall be thought fit objects of his Majesty’s Bounty, and hence all *Secret Service Money* comes out of this Fund.

— The *Concordatums* are ordered to be certified every three months over to the Privy Council of England. The Warrants for them are to be drawn by the Clerk of the Council of Ireland, passed openly at the Council Board, and signed by the Lord Lieutenant, and three or more of the principal State Officers, and that if any Exceedings should happen, that such Exceedings should be charged as a Debt upon such persons as should sign the same.”* The House of Commons have frequently ordered the particulars of this head to be laid before them; the returns in several instances appear upon their Journals, as also resolutions condemning the profusion with which the Grants have been made. The other two heads, Exceedings upon Military Contingencies, and Barracks, sufficiently express the nature of the Articles which compose them.

* See Irish Commons Journals, Vol. xi. p. 206, 1759.

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xi *Total Pensions* includes the Charge of the *Civil, French, and Military Pensions*, but it is to be observed, that at present almost the whole of the Pensions are of the first Class. The French, from being above £.10,000 in 1731, which was about one fifth of the Total, do not at present exceed £.492 11s. They were originally given as a Charitable provision for the French Protestants who were forced to seek an asylum from religious persecution. The Military Pensions amount but to £6044 19s. 2 $\frac{1}{4}$ d.; so that the Civil Pensions alone for the year 1789, are no less than £.104,844 3s. 2d. which is more than equal to all the other Civil List Charges, and about one ninth of the whole Nett Revenue applicable to the Current Expenses of the Nation.

— *King's Letters*, this comprises all payments at the Treasury on that account. The Vice Treasurer returns to Parliament in every Session an account of the particulars. They are made out principally for Extraordinaries upon Military Service, Money granted upon Addresses of the House of Commons, Salaries, &c. to the Officers, and Servants of the Lord's House of Parliament, &c.

— *Government Expenses* are those which come immediately under the control of the Executive power. They are composed of the Charges of the Civil, and Military Establishments, Payments upon King's Letters, Exceedings upon the three heads of Concordatum, Military Contingencies, and Barracks, the Charge of Prizage, and the Commissioners of Publick Accounts.

xii *Expenditures*, being the specific charge of Horse, Foot, Dragoons, Invalids, and Warrant Men; also, of the Ordnance with its contingencies. *Further Military Charges*, are the rest of the articles composing the Military Establishment, viz. General Officers, Battle-Axe Guards, additional Pay upon Dublin duty, Garrisons with their Incidents, Military Pensions, Military Contingencies, Barracks, Widows of Officers,

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Allowances in lieu of Stoppages from pay of private Men of Dragoons and Infantry, and Allowance to Half-pay Officers: also the Overdrawings, or Exceedings upon Military Contingencies, and Barracks. Besides the foregoing charge for the Military Establishment, the greatest part of the King's Letters are issued for military purposes: Of the amount of King's Letters for 1787 (being £.125,632 1s. 3d. $\frac{1}{4}$) the sum of £.90,815 14s. 11 $\frac{1}{4}$ d. was for military articles, whereof £.19,197 19s. 11 $\frac{1}{4}$ d. was an account of extra charges on account of the *ORDNANCE*! These are taken from the Account returned to Parliament of the Military Establishment.

xiii: The Accounts of the *Tontines*, &c. are taken from the Statement delivered to Parliament by the Accountant General, as is that of the *Treasury Bills*.

xiv: The State of the *Loan Funds* is taken from that laid before the House of Commons in every Session by the Accountant General. The only circumstance that seems to require explanation, is the *Four Shilling Tax*, which made a part of the Loan Fund from its commencement to the year 1755, and from 1770 to 1781. This being a Tax upon the Salaries, Pensions, and Employments of Absentees, which is stopped in the Treasury, it has been customary to calculate the amount of it to the time of making up the accounts upon such Salaries, &c: as were then due though unpaid, and to credit the Loan Fund for so much: This being stopped upon paying those Salaries, &c. before the making up of the next accounts, it was then deducted as having been allowed in the preceding account; and thus the exact sum which should have arisen by the stoppages from those Salaries, &c. was applied exactly to the service of each particular year.

xvi: The Total Charge and Debt are composed of the amount of the current expenses and the debt then owing. These, and the account of the total credit are taken from the Report of the Committee of Accounts.

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xvi The Debt of the Nation is taken from the Vote passed by the House of Commons upon the Report of the Committee of Supply :—And the sum in

— Credit from 1751 to 1761 is according to the Report of the Committee of Accounts.

xvii The Supplies are the sums voted by the House of Commons upon the report of the Committee of Supply, as necessary to be raised for discharging the National Debt, and deficiency in the Hereditary Revenue, to defray the expenses; and as a means of providing towards their discharge, the Additional Duties, and Loans, if necessary, are granted.

xviii The two articles of Customs, Inwards, and Outwards, which make so considerable a part of the Hereditary Revenue, and in which there has been no material alteration made for above a century, are inserted as a means of forming a judgment of the fluctuation in the trade of Ireland, as are

xix Also the articles of Imported, and Inland Excise.

From hence, it is presumed, that a juster decision may be made of such fluctuation, than by estimates of the gross import, and export; for as a most respectable Writer * upon subjects of Finance observes, that “ where no duty is to be paid, no bounty received, the entries “ made at the Custom-House may, perhaps, sometimes exceed the “ real value of Imports and Exports.—Vanity, a desire of appearing “ men of extensive dealings, and larger property; possibly, even mo-“ tives less justifiable, may have sometimes tempted to this, which “ would be called a harmless deceit.”

* Sir Charles Whitworth's State of the Trade of Great-Britain in its Imports, and Exports. Folio.

REFERENCES TO THE CHARTS.

THESE Charts are formed upon the principles of those in Mr. Playfair's Commercial, and Political Atlas, an account of which he has given in the following words :

“ The giving form, and shape to what otherwise would only have been an abstract idea, has in many cases been attended with much advantage ; it has often rendered easy and accurate a conception which was imperfect in itself, and acquired with difficulty.

“ The amount of transactions in money are capable of being as easily represented in drawing as any part of space, or as the face of a country, though till now it has not been attempted.

“ These Charts were made on that principle ; and while they give the most simple, and distinct idea, they are as near perfect accuracy as is any way useful. Though pence and farthings are neglected, and larger sums are not well defined, yet still they are sufficiently accurate.

“ On inspecting any one of these Charts attentively, a sufficiently distinct impression will be made to remain unimpaired a considerable time ; and the idea which does remain, will be a *complete one*, at once including THE DURATION AND THE AMOUNT.

“ Men of great rank, or active business, can only pay attention to general outlines, nor is attention to particulars of use any further than as they give a general information.”—To this it may be added, that these Charts being made upon a more extensive scale, as to the periods of years, and sums they express, they must convey more accurate ideas than when the periods are more removed, and the sums divided into millions, and hundreds of thousands, instead of lesser portions.

No. I. Is a Chart of the Revenue collected by the Commissioners of Customs and Excise, being the Hereditary Revenue, Additional and Appropriated Duties, which are described in the body of the Work: To this is annexed a Table, shewing the rate per centum of the collection of those Revenues; which has fluctuated from being a little above 8 in the year 1700, to have been upwards of 18 per cent. in 1780, and for the year ending Lady-Day, 1787, amounted to near 15.

No. II. Chart of the Revenue collected by the Commissioners of Stamp Duties described in page 62—by the dotted line is marked the variation on the *rate* of collection, being from $33\frac{1}{2}$ per cent. in the year 1766 to be under 18 for the year ending at Lady-Day, 1786. Also a Chart of the Post-Office Revenue mentioned in page 63, and the expenses attending the collection, &c.

No. III. Chart of the Revenue, and Expenses of Ireland, by which is distinctly pointed out the proportions they have borne to each other from the commencement of the present century. The expenses are those particularized in page 91—and the Revenues applicable to discharge them, are the net produce of the Hereditary Revenue, Additional, and Stamp Duties, Post-Office Revenue, Poundage, and Pells Fee, casual receipt at the Treasury, and Four-shilling Tax upon the Salaries of Absentees.

No. IV. Chart of the Debt, and Credit of Ireland, from 1707, divided into the periods of each Chief Governor's Administration: By this is clearly shewn what sum arose in credit, or what debt was incurred under each Vice-Roy. The sums in credit are stated from the Reports of the Committee of Accounts—The Debt according to the Votes of the House of Commons upon the Report of the Committee of Supply. In conformity to their Reports, the sums raised by Tontines are not included as making part of the Debt; but two dotted lines rise at the periods they were raised, to mark how far the debt would then have amounted, had the money been raised in the ordinary way.

Four Charts, in a great measure similar to those, were formed, and published by Mr. Corry, a very active, and intelligent Officer of the Irish House of Commons—they however only extended to the year 1783. The periods of years were more remote from each other than in these—The Post-Office Revenue was not noticed, the expense of the Stamp collection was not marked, and the Chart of the Debt and Credit is quite different, so that the introduction of those here presented, it is hoped will not be unacceptable.

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